

**STATE OF NEVADA**

**ANNUAL COUNTY AND CITY  
FINANCIAL REPORT  
FISCAL YEAR ENDED JUNE 30, 2010**

**DUE DATE - February 20, 2011**

*(Please correct any error in name, address, and ZIP Code)*

**WHEN  
COMPLETED,  
PLEASE  
RETURN TO**

**U.S. Census Bureau  
Governments Division  
Finance Branch  
Washington, DC 20233-6800**

**NOTE** — For assistance, call 1-800-242-4523. Data supplied in this report will be used by the Nevada Department of Taxation, State and Federal agencies, and public interest groups.

**Part I TAX REVENUES - ALL FUNDS**

| Item description   | Amount — <i>Omit cents</i> |
|--|----------------------------|
| <b>A. TAXES</b>  | T01                        |
| Ad valorem taxes, penalties and interest                 |                            |
| Fees retained from tax collections                       | T01                        |
| County option motor vehicle fuel tax (NRS Chapter 373)   | T13                        |
| Residential park construction tax                        | T29                        |
| Room tax   | T19                        |
| County option sales and use tax                          | T09                        |
| <b>TOTAL taxes</b> →                                     | \$                         |
| <b>B. LICENSES AND PERMITS</b>                           | T20                        |
| Business licenses and permits                            |                            |
| Alcoholic beverage licenses                              |                            |
| County gaming licenses (county share only)               | T21                        |
| City gaming licenses                                     | T21                        |
| City share of county gaming licenses                     | T21                        |
| Franchise fees   | T15                        |
| Other business licenses and permits                      | T28                        |
| Non-business licenses and permits                        | T29                        |
| Marriage licenses  |                            |
| Animal licenses  | T29                        |
| Bicycle licenses   | T29                        |
| Impact fees  | T29                        |
| Building permits   | T29                        |
| Sign permits   | T29                        |
| Mobile home permits                                      | T29                        |
| Other non-business licenses and permits                  | T29                        |
| Real property transfer tax (county collection allowance) | T51                        |
| <b>TOTAL licenses and permits</b> →                      | \$                         |

**Part II INTERGOVERNMENTAL REVENUES - ALL FUNDS**

| Item description  | Amount — <i>Omit cents</i> |
|---|----------------------------|
| <b>A. FEDERAL GRANTS</b>  | B94                        |
| Transportation Commission   |                            |
| Environmental Protection Agency grants  | B89                        |
| Housing and Urban Development grants  | B50                        |
| Airport Authorities and Boards  | B01                        |
| Sewerage Grants   | B80                        |
| Natural Resources Grants  | B59                        |
| Other Federal grants  | B89                        |
| <b>TOTAL Federal grants</b> →   | \$                         |
| <b>B. STATE GRANTS AND SHARED REVENUE</b>   | C94                        |
| Transportation Commission   |                            |
| Sewerage Grants   | C80                        |
| Consolidated Tax (includes cigarette tax, governmental services tax, alcoholic beverage tax, basic city/county relief tax, supplemental city/county relief tax, and real property transfer tax) | C30                        |
| State gaming license fee tax (county share)   | C30                        |
| State gaming license fee tax (city share)   | D30                        |
| State payment in lieu of taxes  | D30                        |
| Welfare grants  | C79                        |
| State grants for health and hospitals   | C42                        |
| Other State grants  | C89                        |
| Motor vehicle fuel tax (county share - NRS Chapter 365)   | C46                        |
| Motor vehicle fuel tax (city share - NRS Chapter 365)   | C46                        |
| <b>TOTAL State grants</b> →   | \$                         |

| <b>Part II INTERGOVERNMENTAL REVENUES - ALL FUNDS - Continued</b> |                            |
|---|----------------------------|
| Item description  | Amount — <i>Omit cents</i> |
| <b>C. LOCAL GOVERNMENT GRANTS AND SHARED REVENUE</b>              | D94                        |
| Transportation Commission   |                            |
| Sewerage Grants   | D80                        |
| City's share of county road tax                                   | D46                        |
| County reimbursements for services                                | D89                        |
| Reimbursements from other local governments                       | D89                        |
| Payments from local units in lieu of taxes                        | D30                        |
| <b>TOTAL local government grants</b> →                            | \$                         |
| <b>Part III CHARGES FOR SERVICES - ALL FUNDS</b>                  |                            |
| Item description  | Amount — <i>Omit cents</i> |
| Transit system  | A94                        |
| Fees of clerk, recorder, assessor, sheriff                        | A89                        |
| Highway charges   | A44                        |
| Toll Highway charges  | A45                        |
| Other public works charges  | A89                        |
| Court fees  | A89                        |
| Police department fees  | A89                        |
| Fire department fees  | A89                        |
| Other public safety fees  | A89                        |
| Parking charges   | A60                        |
| School tuition and transportation charges                         | A10                        |
| Health charges  | A89                        |
| Welfare charges   | A89                        |
| Culture and recreation charges                                    | A61                        |
| Conservation of natural resources charges                         | A59                        |
| Urban redevelopment and housing charges                           | A50                        |
| Economic development and assistance                               | A89                        |
| Water utility – Operating revenue                                 | A91                        |
| Electric utility – Operating revenue                              | A92                        |
| Sewer utility – Operating revenue                                 | A80                        |
| Hospital – Operating revenue                                      | A36                        |
| Airport – Operating revenue                                       | A01                        |
| Trash collection – Operating revenue                              | A81                        |
| Park, marinas, golf courses – Operating revenue                   | A61                        |
| Other miscellaneous charges                                       | A89                        |
| Other commercial activities charges                               | A03                        |
| <b>TOTAL charges for services</b> →                               | \$                         |
| <b>Part IV MISCELLANEOUS REVENUES - ALL FUNDS</b>                 |                            |
| Item description  | Amount — <i>Omit cents</i> |
| Fines and forfeits  | U30                        |
| Interest earnings   | U20                        |
| Rents   | U40                        |
| Royalties   | U41                        |
| Donations from private sources                                    | U50                        |
| Special assessments   | U01                        |
| Miscellaneous other revenue                                       | U99                        |
| <b>TOTAL miscellaneous revenues</b> →                             | \$                         |
| <b>Part V OTHER FINANCING SOURCES - ALL FUNDS</b>                 |                            |
| Item description  | Amount — <i>Omit cents</i> |
| Receipts from sale of real property                               | U11                        |
| Receipts from sale of general fixed assets                        |                            |
| Proceeds of debt instruments                                      |                            |
| <b>TOTAL other financing sources</b> →                            | \$                         |
| <b>TOTAL revenues and other financing sources</b> →               | \$                         |
| <b>Part VI DIRECT EXPENDITURES - ALL FUNDS</b>                    |                            |
| Item description  | Amount — <i>Omit cents</i> |
| <b>1. GENERAL ADMINISTRATION</b>                                  | E29                        |
| Wages   |                            |
| Benefits  | E29                        |
| Services and supplies   | E29                        |
| Construction  | F29                        |
| Other capital outlay  | G29                        |
| <b>TOTAL general administration</b> →                             | \$                         |

**Continued on next page**

| <b>Part VI DIRECT EXPENDITURES - ALL FUNDS - Continued</b> |                            |
|--|----------------------------|
| Item description   | Amount — <i>Omit cents</i> |
| <b>2. FINANCIAL ADMINISTRATION</b>                         | E23                        |
| Wages  |                            |
| Benefits   | E23                        |
| Services and supplies                                      | E23                        |
| Construction   | F23                        |
| Other capital outlay                                       | G23                        |
| <b>TOTAL financial administration</b> →                    | \$                         |
| <b>3. JUDICIAL AND LEGAL</b>                               | E25                        |
| Wages  |                            |
| Benefits   | E25                        |
| Services and supplies                                      | E25                        |
| Construction   | F25                        |
| Other capital outlay                                       | G25                        |
| <b>TOTAL judicial and legal</b> →                          | \$                         |
| <b>4. GENERAL COUNTY/MUNICIPAL BUILDINGS</b>               | E31                        |
| Wages  |                            |
| Benefits   | E31                        |
| Services and supplies                                      | E31                        |
| Construction   | F31                        |
| Other capital outlay                                       | G31                        |
| <b>TOTAL general county/municipal buildings</b> →          | \$                         |
| <b>5. LIBRARIES</b>  | E52                        |
| Wages  |                            |
| Benefits   | E52                        |
| Services and supplies                                      | E52                        |
| Construction   | F52                        |
| Other capital outlay                                       | G52                        |
| <b>TOTAL libraries</b> →                                   | \$                         |
| <b>6. WELFARE INSTITUTIONS</b>                             | E77                        |
| Wages  |                            |
| Benefits   | E77                        |
| Services and supplies                                      | E77                        |
| Construction   | F77                        |
| Other capital outlay                                       | G77                        |
| <b>TOTAL welfare institutions</b> →                        | \$                         |
| <b>7. OTHER PUBLIC WELFARE</b>                             | E79                        |
| Wages  |                            |
| Benefits   | E79                        |
| Services and supplies                                      | E79                        |
| Construction   | F79                        |
| Other capital outlay                                       | G79                        |
| <b>TOTAL other public welfare</b> →                        | \$                         |
| <b>8. HEALTH (OTHER THAN HOSPITALS)</b>                    | E32                        |
| Wages  |                            |
| Benefits   | E32                        |
| Services and supplies                                      | E32                        |
| Construction   | F32                        |
| Other capital outlay                                       | G32                        |
| <b>TOTAL health (other than hospitals)</b> →               | \$                         |
| <b>9. TOLL HIGHWAYS</b>                                    | E45                        |
| Wages  |                            |
| Benefits   | E45                        |
| Services and supplies                                      | E45                        |
| Construction   | F45                        |
| Other capital outlay                                       | G45                        |
| <b>TOTAL toll highways</b> →                               | \$                         |
| <b>10. STREETS AND HIGHWAYS (OTHER THAN TOLL HIGHWAYS)</b> | E44                        |
| Wages  |                            |
| Benefits   | E44                        |
| Services and supplies                                      | E44                        |
| Construction   | F44                        |
| Other capital outlay                                       | G44                        |
| <b>TOTAL streets and highways</b> →                        | \$                         |
| <b>Continued on next page</b>                              |                            |

| <b>Part VI DIRECT EXPENDITURES - ALL FUNDS - Continued</b> |                            |
|--|----------------------------|
| Item description   | Amount — <i>Omit cents</i> |
| <b>11. PARKING FACILITIES</b>                              | E60                        |
| Wages  |                            |
| Benefits   | E60                        |
| Services and supplies                                      | E60                        |
| Construction   | F60                        |
| Other capital outlay                                       | G60                        |
| <b>TOTAL parking facilities</b> →                          | \$                         |
| <b>12. POLICE/SHERIFF</b>                                  | E62                        |
| Wages  |                            |
| Benefits   | E62                        |
| Services and supplies                                      | E62                        |
| Construction   | F62                        |
| Other capital outlay                                       | G62                        |
| <b>TOTAL police/sheriff</b> →                              | \$                         |
| <b>13. FIRE DEPARTMENT</b>                                 | E24                        |
| Wages  |                            |
| Benefits   | E24                        |
| Services and supplies                                      | E24                        |
| Construction   | F24                        |
| Other capital outlay                                       | G24                        |
| <b>TOTAL fire department</b> →                             | \$                         |
| <b>14. CORRECTIONAL INSTITUTIONS</b>                       | E04                        |
| Wages  |                            |
| Benefits   | E04                        |
| Services and supplies                                      | E04                        |
| Construction   | F04                        |
| Other capital outlay                                       | G04                        |
| <b>TOTAL correctional institutions</b> →                   | \$                         |
| <b>15. OTHER CORRECTION</b>                                | E05                        |
| Wages  |                            |
| Benefits   | E05                        |
| Services and supplies                                      | E05                        |
| Construction   | F05                        |
| Other capital outlay                                       | G05                        |
| <b>TOTAL other correction</b> →                            | \$                         |
| <b>16. PROTECTIVE INSPECTION AND REGULATION</b>            | E66                        |
| Wages  |                            |
| Benefits   | E66                        |
| Services and supplies                                      | E66                        |
| Construction   | F66                        |
| Other capital outlay                                       | G66                        |
| <b>TOTAL protective inspection and regulation</b> →        | \$                         |
| <b>17. CULTURE AND RECREATION</b>                          | E61                        |
| Wages  |                            |
| Benefits   | E61                        |
| Services and supplies                                      | E61                        |
| Construction   | F61                        |
| Other capital outlay                                       | G61                        |
| <b>TOTAL culture and recreation</b> →                      | \$                         |
| <b>18. NATURAL RESOURCES</b>                               | E59                        |
| Wages  |                            |
| Benefits   | E59                        |
| Services and supplies                                      | E59                        |
| Construction   | F59                        |
| Other capital outlay                                       | G59                        |
| <b>TOTAL natural resources</b> →                           | \$                         |
| <b>19. HOUSING AND COMMUNITY DEVELOPMENT</b>               | E50                        |
| Wages  |                            |
| Benefits   | E50                        |
| Services and supplies                                      | E50                        |
| Construction   | F50                        |
| Other capital outlay                                       | G50                        |
| <b>TOTAL housing and community development</b> →           | \$                         |
| <b>Continued on next page</b>                              |                            |

| <b>Part VI DIRECT EXPENDITURES – ALL FUNDS – Continued</b> |                     |
|--|---------------------|
| Item description   | Amount — Omit cents |
| <b>20. DEBT SERVICE</b>                                    |                     |
| Principal retired  |                     |
| Interest paid – Electricity debt                           | I92                 |
| Interest paid – Water utility debt                         | I91                 |
| Interest paid – All other debt                             | I89                 |
| Paying agent's fees  | E23                 |
| <b>TOTAL debt service</b> →                                | \$                  |
| <b>21. WATER UTILITY</b>                                   |                     |
|  | E91                 |
| Wages  |                     |
| Benefits   | E91                 |
| Services and supplies                                      | E91                 |
| Construction   | F91                 |
| Other capital outlay                                       | G91                 |
| Depreciation   |                     |
| <b>TOTAL water utility</b> →                               | \$                  |
| <b>22. ELECTRIC UTILITY</b>                                |                     |
|  | E92                 |
| Wages  |                     |
| Benefits   | E92                 |
| Services and supplies                                      | E92                 |
| Construction   | F92                 |
| Other capital outlay                                       | G92                 |
| Depreciation   |                     |
| <b>TOTAL electric utility</b> →                            | \$                  |
| <b>23. SEWER AND SEWAGE DISPOSAL</b>                       |                     |
|  | E80                 |
| Wages  |                     |
| Benefits   | E80                 |
| Services and supplies                                      | E80                 |
| Construction   | F80                 |
| Other capital outlay                                       | G80                 |
| Depreciation   |                     |
| <b>TOTAL sewer and sewage disposal</b> →                   | \$                  |
| <b>24. PAYMENTS TO HOSPITALS</b>                           |                     |
|  | E36                 |
| Wages  |                     |
| Benefits   | E36                 |
| Services and supplies                                      | E36                 |
| Construction   | F36                 |
| Other capital outlay                                       | G36                 |
| Depreciation   |                     |
| <b>TOTAL payments to hospitals</b> →                       | \$                  |
| <b>25. AIRPORT</b>   |                     |
|  | E01                 |
| Wages  |                     |
| Benefits   | E01                 |
| Services and supplies                                      | E01                 |
| Construction   | F01                 |
| Other capital outlay                                       | G01                 |
| Depreciation   |                     |
| <b>TOTAL airport</b> →                                     | \$                  |
| <b>26. TRASH COLLECTION</b>                                |                     |
|  | E81                 |
| Wages  |                     |
| Benefits   | E81                 |
| Services and supplies                                      | E81                 |
| Construction   | F81                 |
| Other capital outlay                                       | G81                 |
| Depreciation   |                     |
| <b>TOTAL trash collection</b> →                            | \$                  |

Continued on next page

| <b>Part VI DIRECT EXPENDITURES - ALL FUNDS - Continued</b> |                            |
|--|----------------------------|
| Item description   | Amount — <i>Omit cents</i> |
| <b>27. PARK, MARINA, GOLF COURSE</b>                       | E61                        |
| Wages  |                            |
| Benefits   | E61                        |
| Services and supplies                                      | E61                        |
| Construction   | F61                        |
| Other capital outlay                                       | G61                        |
| Depreciation   |                            |
| <b>TOTAL park, marina, golf course</b> →                   | \$                         |
| <b>28. TRANSIT SYSTEM</b>                                  | E94                        |
| Wages  |                            |
| Benefits   | E94                        |
| Services and supplies                                      | E94                        |
| Construction   | F94                        |
| Other capital outlay                                       | G94                        |
| <b>TOTAL transit system</b> →                              | \$                         |
| <b>29. OTHER COMMERCIAL ACTIVITIES - Specify</b> ↘         | E03                        |
| Wages  |                            |
| Benefits   | E03                        |
| Services and supplies                                      | E03                        |
| Construction   | F03                        |
| Other capital outlay                                       | G03                        |
| <b>TOTAL other commercial activities</b> →                 | \$                         |
| <b>30. OTHER EXPENDITURE - Specify</b> ↘                   | E                          |
| Wages  |                            |
| Benefits   | E                          |
| Services and supplies                                      | E                          |
| Construction   | F                          |
| Other capital outlay                                       | G                          |
| <b>TOTAL</b> →   | \$                         |
| <b>31. OTHER EXPENDITURE - Specify</b> ↘                   | E                          |
| Wages  |                            |
| Benefits   | E                          |
| Services and supplies                                      | E                          |
| Construction   | F                          |
| Other capital outlay                                       | G                          |
| <b>TOTAL</b> →   | \$                         |
| <b>32. OTHER EXPENDITURE - Specify</b> ↘                   | E                          |
| Wages  |                            |
| Benefits   | E                          |
| Services and supplies                                      | E                          |
| Construction   | F                          |
| Other capital outlay                                       | G                          |
| <b>TOTAL</b> →   | \$                         |
| <b>33. OTHER EXPENDITURE - Specify</b> ↘                   | E                          |
| Wages  |                            |
| Benefits   | E                          |
| Services and supplies                                      | E                          |
| Construction   | F                          |
| Other capital outlay                                       | G                          |
| <b>TOTAL</b> →   | \$                         |
| <b>34. OTHER EXPENDITURE - Specify</b> ↘                   | E                          |
| Wages  |                            |
| Benefits   | E                          |
| Services and supplies                                      | F                          |
| Construction   | G                          |
| Other capital outlay                                       |                            |
| <b>TOTAL</b> →   | \$                         |
| <b>TOTAL expenditures - sum of items 1 through 31</b> →    | \$                         |

**Continued on next page**

**Part VII INTERGOVERNMENTAL EXPENDITURES**

Report expenditures made to the State or to other local governments on a reimbursement or cost-sharing basis. These expenditures should **not** be included in part VI.

| Purpose                                | Amount paid to other local governments<br><i>Omit cents</i><br>(a) | Purpose                                | Amount paid to State<br><i>Omit cents</i><br>(b) |
|--|--|--|--|
|  | 1. Airport . . . . .   |  | M01  |
| 2. Fire protection . . . . .           | M24  | 2. Highways . . . . .                  | L44  |
| 3. Police protection . . . . .         | M62  | 3. Welfare . . . . .                   | L79  |
| 4. Correctional Institutions . . . . . | M04  | 4. Correctional Institutions . . . . . | L04  |
| 5. Hospitals . . . . .                 | M36  | 5. Hospitals . . . . .                 | L36  |
| 6. Transit subsidies . . . . .         | M94  | 6. Housing . . . . .                   | L50  |
| 7. Libraries . . . . .                 | M52  | 7. Other purposes . . . . .            | L89  |
| 8. Parks and recreation . . . . .      | M61  |  |  |
| 9. Welfare . . . . .                   | M79  |  |  |
| 10. Housing . . . . .                  | M50  |  |  |
| 11. Other purposes . . . . .           | M89  |  |  |

**Part VIII SALARIES AND WAGES**

Report here the total salaries and wages paid to all employees of your government before deductions for Social Security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of employees charged to construction projects.. . . . .

| Amount – <i>Omit cents</i> |
|----------------------------|
| Z00                        |
| \$                         |

**Part IX DEBT OUTSTANDING, ISSUED, AND RETIRED**

| Long term debt  | Bonds outstanding<br>July 1, 2009<br>(a) | Bonds during this fiscal year |                | Bonds Outstanding<br>as of June 30, 2010<br>(d) |
|---|--|-------------------------------|----------------|---|
|   |  | Issued<br>(b)                 | Retired<br>(c) |   |
| Industrial revenue  | 19T                                      | 24T                           | 34T            | 44T   |
| All other purposes  | 19U                                      | 29U                           | 39U            | 49U   |
| Short term debt outstanding as of July 1, 2009 . . . . .  |  |                               | 61V            |   |
| Short term debt outstanding as of June 30, 2010 . . . . . |  |                               | 64V            |   |

**Part X CASH AND INVESTMENT HOLDINGS AS OF JUNE 30, 2010**

| A. Cash and investments on hand and deposit, CD's and savings | Amount<br><i>Omit cents</i> | B. Cash and investments, repurchase agreements and deposit, CD's and savings | Amount<br><i>Omit cents</i> |
|---|-----------------------------|--|-----------------------------|
| 1. General fund   | W61                         | 1. Enterprise funds  | W61                         |
| 2. Special revenue funds                                      | W61                         | 2. Internal service funds  | W61                         |
| 3. Capital projects funds                                     | W31                         | 3. Debt service funds  | W01                         |
| 4. Special assessment funds                                   | W01                         |  |                             |

**Part XI FUND BALANCE – ALL FUNDS**

|   |    |
|---|----|
| Fund balance at the beginning of the fiscal year July 1, 2009 . . . . . | \$ |
| Fund balance at the end of the fiscal year June 30, 2010 . . . . .      | \$ |

**Census use only** V98

Remarks

**Part XII DATA SUPPLIED BY**

|                          |             |           |        |           |
|--------------------------|-------------|-----------|--------|-----------|
| Signature of official    | Date        | Title     |        |           |
| Printed name of official | Telephone → | Area code | Number | Extension |

**STATE OF NEVADA – FORM NV-1**  
**SPECIAL INSTRUCTIONS**

**BASIC INSTRUCTIONS AND DEFINITIONS** – Before filling out this form, please read carefully each part and all related definitions, as well as any supplementary instructions. Report all applicable revenue items listed as well as all expenditures of your government and its agencies.

Report all funds of your government, including payments to pension systems administered privately or by other governments.

**REVENUES** – Enter amounts of the stated types of revenues (net of refunds and interfund transfers received by your government) during the fiscal year reported. Include the revenues of all funds.

**Part III – CHARGES FOR SERVICES**

**Fees of clerk, recorder, assessor, sheriff** – Fees and commissions received for services rendered to the public. Report these amounts without deduction for salaries and office expenses.

**Utility revenue** – Gross receipts of any utilities operated by your government, from utility sales and charges. Exclude any amounts paid to such utilities by the parent government.

**Hospital charges** – Charges received on behalf of individual patients under the Medicare program or other insurance-type arrangements. Medicare and amounts for hospital purposes received from other governments should be reported in Part II, Intergovernmental Revenues.

**Part IV – MISCELLANEOUS REVENUES**

**Interest earnings** – Interest received on all deposits and investment holdings of your government and its agencies.

**Rents** – Amounts received from lease agreements.

**Royalties** – Compensation or portion of proceeds for granting privilege of using or developing property or operating under a right, primarily those related to natural resources.

**Special assessments** – Compulsory contributions and reimbursements from owners of property benefitted by improvements (streets, sewers, sidewalks, water extensions, etc.)

**EXPENDITURES** – Intergovernmental expenditures should be reported in part VII only and should not be included in part VI.

Enter in part VI all amounts expended during the fiscal year for the purposes requested (net of interfund transfers).

**Wages** should include gross salaries and wages without deduction of withholdings for income taxes, employee contributions for Social Security or retirement coverage, etc.

**Construction** should include outlays from all sources, i.e., bond proceeds, assessments, State and Federal grants, etc.

**Other capital outlay** – Expenditures for purchase of land, equipment, and existing structures.

**Part VI – DIRECT EXPENDITURES**

**1. General administration** – City and county council, alderman or commissioners, mayor, county and city administrator or manager, city and county clerk's office, recorder, planning, zoning, and personnel.

**2. Financial administration** – Office of the finance director auditor, comptroller, treasurer, tax assessment and collection, central accounting and purchasing services, budgeting, etc., including related data processing.

**3. Judicial and legal** – All municipal and county court and court-related activities including juries, probate officials, prosecutors, bailiffs, marshalls, public defenders, municipal and county attorneys, legal departments, and court activities of sheriff departments. Probation and parole expenditures should be reported in item 13.

**4. General county/municipal buildings** – Construction, maintenance, and operation of courthouse, city hall, county office buildings not related to single functions and any other buildings not related to particular purposes. Expenditures for firehouses, police stations, hospitals, jails, etc., are to be reported for the purpose directly involved.

**5. Libraries** – Include payments to nongovernmental libraries as well as libraries operated by your city or county. Aid to libraries operated by other governments should be reported in part VII only.

**6. Welfare Institutions** – Provision, construction, and maintenance of nursing homes and welfare institutions for the benefit of veterans or needy persons.

**7. Other public Welfare** – Support of, and assistance to, needy persons, including municipal and county expenditures from State and Federal grants.

**a.** Money paid directly to needy persons covered by Federal aid programs for the aged, blind, disabled, and families with dependent children.

**b.** Money paid directly to needy persons not covered by Federal programs (general relief, home relief, poor relief, etc.).

**c.** Payments to landlords, utilities, vendors, etc., for rent, goods, and services furnished to needy persons, other than for medical and hospital care.

**d.** Payments for medical and hospital care provided to needy persons. Do not report here any expenditure for, or payments to, hospital or health operated by your government.

**e.** Direct expenditures for administration or relief and assistance; foster care, related community action programs; and other welfare activities not covered in items a, b, c, and d. Payments to State or county for county and municipal share of State or county welfare costs should be reported in part VII only.

**8. Health (other than hospitals)** – All public health activities except provision of hospital care. Include environmental health activities; health regulation and inspection, water and air pollution control, mosquito control, and inspection of food handling establishments. Also include public health nursing, vital statistics collection, and all other services performed directly by the public health department. Report in item 6 payments under public welfare programs.

**9. Toll Highways** – Construction, maintenance, operation, and repair of highways, roads, bridges, ferries, and tunnels operated on a fee or toll basis.

**10. Streets and highways** – Construction and maintenance of county and municipal streets, sidewalks, bridges, highway engineering and planning as well as snow removal and street lighting, control and safety. (Exclude here and report in item 24 street cleaning expenditure.) Payments to the State or county governments for highway purposes should be included in Part VII only. Report interest on highway debt in item 18.

**11. Parking facilities** – Parking garages, parking lots, etc., and all purchase and maintenance of meters (including on-street meters).

**12. Police/sheriff** – Municipal police agencies for preventing, controlling, or reducing crime; police departments, law enforcement activities of sheriff and peace officers; coroners; medical examiners; vehicular inspection activities; and traffic control and safety activities. Report the sheriff's court activities in item 3 and the sheriff's correctional activities in item 13.

**13. Fire department** – All costs incurred for firefighting and fire prevention including contributions to volunteer fire units. Exclude amounts expended for forest-fire protection (see item 16).

**14. Correctional Institutions** – Construction, maintenance, and operation of city jails, reformatories, juvenile detention facilities, and correctional facilities for adults and juveniles. Exclude "lock-up" operations (report in item 11).

**15. Other Correction** – Correction activities of the sheriff's office, probation and parole, and rehabilitation activities of the correctional authority. Exclude "lock-up" operations (report in item 11)

**16. Protective inspection and regulation** – Regulation of private enterprise for the protection of the public and inspection of hazardous activities (including building inspection) except when related to major functions, such as health, natural resources, etc.

**17. Culture and recreation** – Include parks, playgrounds, swimming pools, golf courses, marinas, museums, community music, drama, celebrations, zoos, and support for cultural activities. (Also see item 25 on the form.)

**18. Natural resources** – Flood control and soil and water conservation, drainage, irrigation, forestry and forest fire protection, agricultural fairs, and any other activities for promotion of agricultural and conservation of natural resources.

**19. Housing and community development** – Gross expenditure for urban renewal, slum clearance, housing projects, and similar activities.

**20. Debt service** – In reporting interest paid, include interest paid on short-term debt, on general obligation debt, as well as the interest paid on non-guaranteed debt.

**21. and 22.**

**Water and electric utilities** – Report the gross expenditures of utility systems operated by your government. Exclude interest (report in item 18); also exclude utility contributions to the parent government and deduct the cost of providing services to the parent government (e.g., for street lighting, hydrant rentals, etc.).

**23. Sewers and sewage disposal** – Construction, maintenance, and operation of sanitary and storm sewer systems and sewage disposal plants.

**24. Payments to hospitals** – Construction and operation of hospitals by your government. Nursing homes not directly associated with a hospital are to be reported in item 6.

**25. Airport** – Expenditures for county or municipal airport.

**26. Trash collection** – Street cleaning and the collection and disposal of refuse and garbage.