SUPPLEMENTARY INSTRUCTIONS FOR VERMONT CITIES, VILLAGES, AND TOWNS 2015 SURVEY OF LOCAL GOVERNMENT FINANCES

AGENCY REPORTING

In addition to reporting data for the general government, please include the following fiscal activities (if applicable):

Conservation commissions
Fire districts governed by town selectmen
Local health districts
Union municipal districts
Urban renewal agencies

PART 2 - REVENUES

3. A. Property taxes (code T01)
Exclude
- Property taxes collected for the county and school districts
- For towns, state payments made under the Land Use Appraisal Program (property tax relief) (*report in PART 2, question 4, item M., code C30*)

3. C. Licensing and permit taxes

2. Amusement licensing and permit taxes (code T21)
Include
- Proceeds from licenses and permits issued to theaters, shows, movies, concert halls, natural curiosities, and auto races
- Other amusements for which licensing is required

3. Motor vehicles licensing and permit taxes (code T24)
Include
- Administrative fees retained by this city, village, or town for renewal of car registration

4. Public utilities licensing and permit taxes (code T27
Include
- Administrative fees retained by this city, village, or town for renewal of bus and taxicab registration

3. E. Other taxes

2. Documentary and stock transfer tax (code T51)
Include
- Clerk's fees collected for property tax transfer returns

4. Intergovernmental revenues

N. All other (codes D89, C89, B89)
Include
- Other grants and reimbursements from other local governments, State and Federal

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

PART 4 – INDEBTEDNESS

12. Long-term debt

A. Debt for public purposes
Include
- Debt that originates from the purchase of bonds of this government by the Vermont Municipal Bond Bank

B. Debt for private purposes
Include
- Industrial revenue and pollution control bonds issued by this government