



2015 ANNUAL SURVEY OF LOCAL GOVERNMENT FINANCES County, Municipal, and Township

DUE DATE:

Need help or have questions?

• **Visit**

census.gov/govs/local

• **Call**

1-800-832-2839 weekdays,
7AM to 5PM ET

• **Email**

ewd.local.finance@
census.gov

WORKSHEET

DO NOT use this worksheet to respond to the survey, it is intended to assist you with gathering and preparing your data prior to reporting online.

Return to respond.census.gov/alfin when you are ready to report online.

GENERAL INSTRUCTIONS

Please read carefully each part and all related definitions and instructions. **Note especially:**

1. Please report amounts covering all funds and accounts of this government except for any employee retirement funds administered by this government. **Include** bond redemption and interest funds, and construction or development funds, as well as current funds. **Exclude** refunds and transfers between funds or accounts of this government.
2. You may report on either a cash or accrual basis.
3. As this worksheet is used for various kinds of governments, some of the items may not apply to this government. However, read carefully the definition of each item to determine whether it applies to any of this government's transactions.
4. Do **not** delay reporting to await finally audited figures, if substantially accurate figures can be supplied on a preliminary basis.

1 Is the addressee title/department and mailing address the same as shown in the address label?

Yes - Go to **2**

No - Enter correct information below

Addressee Title or Department

ATTN:

Street 1

Street 2

City

State

Zip Code

PART 1 – ENDING DATE OF FISCAL YEAR

2 Which one of the following indicates the ending date of this government’s fiscal year that ended between July 1, 2014 and June 30, 2015? Use this fiscal year even though a more recent one may be available. Mark "X" only one box.

2014		2015	
<input checked="" type="checkbox"/> July	<input checked="" type="checkbox"/> October	<input checked="" type="checkbox"/> January	<input checked="" type="checkbox"/> April
<input checked="" type="checkbox"/> August	<input checked="" type="checkbox"/> November	<input checked="" type="checkbox"/> February	<input checked="" type="checkbox"/> May
<input checked="" type="checkbox"/> September	<input checked="" type="checkbox"/> December	<input checked="" type="checkbox"/> March	<input checked="" type="checkbox"/> June

PART 2 – REVENUES

HOW TO REPORT DOLLAR FIGURES

CORRECT marking example – Please print all information clearly in ordinary characters. (Use care to keep characters in their respective boxes.)

\$Bil.	Mil.	Thou.	Dol.
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	1 2 3	4 5 6	7 8 0

INCORRECT marking example – Do not put slashes through "0" or "7".

\$Bil.	Mil.	Thou.	Dol.
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	7 8 9 0	<input type="text"/>

3 What was the amount of tax collections during the fiscal year indicated in **2** from all taxes imposed by this government?

Include

- Levies for debt service
- Levies for contributions to pension funds
- Levies for other funds or purposes
- Special property taxes (e.g., automobiles or intangible property)
- Taxes collected for this government by another government
- Current and delinquent amounts, penalties, and interest

Exclude

- Receipts from service charges
- Special assessments
- Interest earnings
- Fines
- Any other sources that are not taxes or licenses

A. Property taxes - All taxes on property, real or personal. Report collections during the fiscal year from all levies for all funds of this government, and its agencies.

Exclude

- Any taxes collected on behalf of other governments
- Taxes not measured by value
- Payments in lieu of taxes (should be reported in **4** and/or **5**) T01

Property Taxes		
\$Mil.	Thou.	Dol.
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	REV_TAX_PROP	<input type="text"/>

Continue with **3** on the next page



PART 2 – REVENUES - Continued

B. Local sales taxes

Include

- Taxes on goods and services, measured as a percent of sales or receipts, or as an amount per unit sold (*e.g., gallon, package, etc.*)
- Only taxes imposed by this government

Exclude

- Shares of taxes imposed by another government (*should be reported in 4*)

1. General sales and gross receipts taxes

Include

- Sales and use taxes
- Taxes applicable with only specified exceptions (*e.g., food and prescribed medicines*) to sales of all goods and services or to all gross receipts, whether at a single rate or at classified rates T09

Tax Revenues		
\$Mil.	Thou.	Dol.
REV_TAX_LCL_SLS_GEN_SALE		

2. Alcoholic beverages sales tax

Include

- Taxes on sale of alcoholic beverages, whether collected through government-operated liquor stores or through private outlets T10

REV_TAX_LCL_SLS_ALCOH		
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3. Amusements sales tax T11

REV_TAX_LCL_SLS_AMUS		
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4. Motor fuels sales tax

Include

- Taxes on gasoline, diesel oil, aviation fuel, gasohol, ethanol, and any other fuels used in motor vehicles or aircraft T13

REV_TAX_LCL_SLS_MOTOR		
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5. Parimutuels tax T14

REV_TAX_LCL_SLS_PARI_MUT		
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6. Public utilities sales tax

Include

- Taxes imposed distinctively on public utilities, and measured by gross receipts, gross earnings, or units of service sold, either as a direct tax on consumers or as a percentage of gross receipts of utility
- Telephone, cable, and other telecom taxes (*e.g., 911 taxes*) T15

REV_TAX_LCL_SLS_PUB_UTIL		
--------------------------	--	--

7. Tobacco products tax

Include

- Taxes on sale of tobacco products and synthetic-cigars and cigarettes, including related products like cigarette tubes and paper T16

REV_TAX_LCL_SLS_TOBACCO		
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8. Other sales tax – *Specify:* ↘

REV_TAX_LCL_SLS_OTH_SPECIFY

REV_TAX_LCL_SLS_OTH		
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Continue with 3 on the next page



PART 2 – REVENUES - Continued

C. Licensing and permit taxes - (e.g., license and permit fees exacted (either for revenue raising or for regulation) as a condition to the exercise of a business or nonbusiness privilege.)

		Tax Revenues		
		\$Mil.	Thou.	Dol.
1.	Alcoholic beverages licensing and permit taxes T20	REV_TAX_LIC_ALCOH		
2.	Amusements licensing and permit taxes T21	REV_TAX_LIC_AMUS		
3.	Motor vehicles licensing and permit taxes T24	REV_TAX_LIC_MOTOR		
4.	Public utilities licensing and permit taxes T27	REV_TAX_LIC_PUB_UTIL		
5.	Occupation and business licensing and permit taxes (not reported above) T28	REV_TAX_LIC_OCC		
6.	Other licensing and permit taxes – Specify: ↘			
	REV_TAX_LIC_OTH_SPECIFY			
	... T29	REV_TAX_LIC_OTH		

D. Local income taxes

1.	Local individual income taxes			
	Include			
	• Taxes on individuals measured by net income and taxes on special types of income (e.g., interest, dividends, income from intangible property, etc.)			
	Exclude			
	• Income tax distribution for revenue sharing from the State or from other governments T40	REV_TAX_INC_IND		
2.	Local corporation net income tax			
	Include			
	• Taxes on corporations and unincorporated businesses (when taxed separately from individual income), measured by net income, whether on corporations in general or on specific kinds of corporations, such as financial institutions T41	REV_TAX_INC_CORP		

E. Other taxes

1.	Death and gift tax T50	REV_TAX_OTH_DEATH_GIFT		
2.	Documentary and stock transfer tax T51	REV_TAX_OTH_DOC_STOCK		
3.	Severance tax T53	REV_TAX_OTH_SEVER		
4.	Other taxes – Specify: ↘			
	REV_TAX_OTH_OTH_SPECIFY			
	... T99	REV_TAX_OTH_OTH		



PART 2 – REVENUES - Continued

4 What was the amount of intergovernmental revenues received by this government from other governments during the fiscal year indicated in **2**?

Include

- Grants
- Shares of taxes imposed by other governments
- Payments in lieu of taxes
- Reimbursements for services performed for other governments
- Payments under the American Recovery and Reinvestment Act of 2009 (ARRA)

Exclude

- Loans
- Any taxes imposed by this government which were collected for it by another government (*should be reported in 3*)
- Receipts from utility sales to other governments (*should be reported in 5*)

From other local governments	From the State Include any amounts financed wholly or in part from Federal grants to the State (<i>i.e., pass-throughs</i>) Exclude collection fees	From the Federal government directly
<p>A. Streets and highways</p> <p>D46 \$Mil. Thou. Dol.</p> <p>REV_INTG_LCL_HIGHW <input type="text"/></p>	<p>C46 \$Mil. Thou. Dol.</p> <p>REV_INTG_ST_HIGHW <input type="text"/></p>	<p>B46 \$Mil. Thou. Dol.</p> <p>REV_INTG_FED_HIGHW <input type="text"/></p>
<p>B. Education</p> <p>D21</p> <p>REV_INTG_LCL_ED <input type="text"/></p>	<p>C21</p> <p>REV_INTG_ST_ED <input type="text"/></p>	<p>B21</p> <p>REV_INTG_FED_ED <input type="text"/></p>
<p>C. Public welfare (including Medicaid)</p> <p>D79</p> <p>REV_INTG_LCL_PUB_WELF <input type="text"/></p>	<p>C79</p> <p>REV_INTG_ST_PUB_WELF <input type="text"/></p>	<p>B79</p> <p>REV_INTG_FED_PUB_WELF <input type="text"/></p>
<p>D. Health and/or hospitals</p> <p>D42</p> <p>REV_INTG_LCL_HEALTHHOSPITAL <input type="text"/></p>	<p>C42</p> <p>REV_INTG_ST_HEALTHHOSPITAL <input type="text"/></p>	<p>B42</p> <p>REV_INTG_FED_HEALTHHOSPITAL <input type="text"/></p>
<p>E. Housing and community development</p> <p>D50</p> <p>REV_INTG_LCL_HCD <input type="text"/></p>	<p>C50</p> <p>REV_INTG_ST_HCD <input type="text"/></p>	<p>B50</p> <p>REV_INTG_FED_HCD <input type="text"/></p>
<p>F. Water supply system</p> <p>D91</p> <p>REV_INTG_LCL_WATER <input type="text"/></p>	<p>C91</p> <p>REV_INTG_ST_WATER <input type="text"/></p>	<p>B91</p> <p>REV_INTG_FED_WATER <input type="text"/></p>
<p>G. Sewerage</p> <p>D80</p> <p>REV_INTG_LCL_SEWER <input type="text"/></p>	<p>C80</p> <p>REV_INTG_ST_SEWER <input type="text"/></p>	<p>B80</p> <p>REV_INTG_FED_SEWER <input type="text"/></p>

Continue with **4** on the next page



PART 2 – REVENUES - Continued

From other local governments	From the State Include any amounts financed wholly or in part from Federal grants to the State (i.e., pass-throughs) Exclude collection fees	From the Federal government directly
H. Electric power system D92 \$Mil. Thou. Dol. REV_INTG_LCL_ELEC	C92 \$Mil. Thou. Dol. REV_INTG_ST_ELEC	B92 \$Mil. Thou. Dol. REV_INTG_FED_ELEC
I. Gas supply system D93 REV_INTG_LCL_GAS	C93 REV_INTG_ST_GAS	B93 REV_INTG_FED_GAS
J. Mass transit rail and/or bus system D94 REV_INTG_LCL_TRANS	C94 REV_INTG_ST_TRANS	B94 REV_INTG_FED_TRANS
K. Airports D89 REV_INTG_LCL_AIRPORT	C89 REV_INTG_ST_AIRPORT	B01 REV_INTG_FED_AIRPORT
L. Natural resources - Aid for forests and grasslands; soil, water, and energy conservation; flood prevention and drainage; fish and wildlife management; and mine reclamation and safety.		
D89 REV_INTG_LCL_NATUR_RES	C89 REV_INTG_ST_NATUR_RES	B59 REV_INTG_FED_NATUR_RES
M. General support (unrestricted) - (e.g., payments in lieu of taxes, revenue sharing, per capita aid, property tax relief) - Specify: ▾		
REV_INTG_GEN_SUPT_SPECIFY		
D30 REV_INTG_LCL_GEN_SUPT	C30 REV_INTG_ST_GEN_SUPT	B30 REV_INTG_FED_GEN_SUPT
N. All other - Specify: ▾		
REV_INTG_OTH_SPECIFY		
D89 REV_INTG_LCL_OTH	C89 REV_INTG_ST_OTH	B89 REV_INTG_FED_OTH



PART 2 – REVENUES - Continued

5 What was the amount of revenues, other than tax and intergovernmental revenues, received by this government during the fiscal year indicated in 2?

Include

- Revenues of all funds

Exclude

- Refunds and transfers between funds and accounts of this government

A. Utility sales revenues - Gross receipts of any water, electric, gas, or transit systems operated by this government, from utility sales and charges.

Include

- Amounts received from the sale of utility commodities and services to the Federal, State, or other local governments

Utility Sales Revenues

\$Mil. Thou. Dol.

1. Water supply system.	A91	REV_OTH_WATER			
2. Electric power system	A92	REV_OTH_ELEC			
3. Gas supply system	A93	REV_OTH_GAS			
4. Transit or bus system	A94	REV_OTH_TRANS			

B. Other sales and service revenues - Gross receipts from fees, sales, rentals, tolls, maintenance assessments, and other charges for commodities or services.

Exclude

- Utility receipts (*should be reported in item A.*)
- Amounts received from other governments (*should be reported in 4*)

Other Revenues

\$Mil. Thou. Dol.

1. Sewerage charges.	A80	REV_OTH_SEWER			
2. Refuse collection, disposal, and recycling charges.	A81	REV_OTH_WASTE			
3. Parks and recreation charges (<i>e.g., swimming, golf, auditoriums, etc.</i>).	A61	REV_OTH_RECREAT			
4. Airports					
Include					
• Rentals and gross sales of gas and oil	A01	REV_OTH_AIRPORT			
5. Hospital charges					
Include					
• Amounts received on behalf of individual patients under the Medicare program or other insurance-type arrangements					
Exclude					
• Medicaid and the amounts for hospital purposes received from other governments (<i>should be reported in 4</i>)	A36	REV_OTH_HOSPITAL			
6. Parking facilities (<i>e.g., lots, garages, meters, etc.</i>)	A60	REV_OTH_PARKING			
7. Housing project rentals (<i>gross</i>).	A50	REV_OTH_HCD			

Continue with 5 on the next page



PART 2 – REVENUES - Continued

8. Highways and other roads

Include

- Bridges
- Tunnels
- Ferries

Other Revenues

\$Mil. Thou. Dol.

(a) Operated on a fee or toll basis A45

REV_OTH_HIGHW_TOLL

(b) Other street and highway charges A44

REV_OTH_HIGHW_OTH

9. Sea and inland port facilities A87

REV_OTH_SEA_LAND_PORT

10. Education

(a) K-12: Gross receipts from sale of school lunches A09

REV_OTH_ED_LUNCH

(b) K-12: School tuition and transportation charges A10

REV_OTH_ED_TUIT

(c) K-12: Other school receipts A12

REV_OTH_ED_OTH

11. Miscellaneous commercial activities directly operated by this government (*e.g., cemeteries, cable television, telephone utilities, rail lines, etc.*) A03

REV_OTH_MSC_COML

12. Natural resources charges - Sale of minerals and other natural products from public lands and revenue from agricultural fairs and shows. A59

REV_OTH_NATUR_RES

13. Other sales and service revenues - *Specify:*

Include

- Miscellaneous fee collections

REV_OTH_OTH_SPECIFY

REV_OTH_OTH

C. Special assessments - Compulsory contributions and reimbursements from owners of property benefited by improvements (*e.g., streets, sewers, sidewalks, water extensions, etc.*) as well as for servicing special assessment debt.

Exclude

- Proceeds from sales of special assessment bonds (*should be reported in 12*)
- Maintenance assessments (*should be reported in item B.*) U01

REV_OTH_SPEC_ASSM

D. Receipts from sale of property and other capital assets

Include

- Property sold to other governments

Exclude

- Tax sales (*should be reported in 3*) U11

REV_OTH_RCPT_SALE

Continue with 5 on the next page

PART 2 – REVENUES - Continued

E. Interest earnings - Interest received on all deposits and investment holdings of this government and its agencies.

Include

- Interest on construction funds

Exclude

- Interest earnings of any employee pension funds U20

F. Fines and forfeits - Receipts from penalties imposed for violations of law and civil penalties U30

G. Rents - Revenues from temporary possession or use of government-owned buildings, land, and other properties U40

H. Royalties - Compensation or portion of proceeds from extraction of natural resources (*e.g., oil, gas, and mineral rights*). U41

I. Private donations - Gifts of cash or securities from private individuals or corporations U50

J. Miscellaneous other revenues - Revenues of this government and its agencies not reported in items A. through I. or questions 3 through 4.

Include

- Insurance claims
- Recoveries of prior year expenditures
- Dividends
- Recorded profits from sale of investments
- Payments in lieu of taxes from private sources

Exclude

- Proceeds from borrowing
- Receipts from sale of security holdings
- Transfers between funds or accounts of this government
- Employee contributions to employee pension funds
- Interest earnings of any employee pension funds

Specify and report miscellaneous revenue:

		\$Mil.	Thou.	Dol.
1.	REV_OTH_MSC_OTH_1_SPECIFY U99	REV_OTH_MSC_OTH_1		
2.	REV_OTH_MSC_OTH_2_SPECIFY U99	REV_OTH_MSC_OTH_2		
3.	REV_OTH_MSC_OTH_3_SPECIFY U99	REV_OTH_MSC_OTH_3		
4.	REV_OTH_MSC_OTH_4_SPECIFY U99	REV_OTH_MSC_OTH_4		
5.	REV_OTH_MSC_OTH_5_SPECIFY U99	REV_OTH_MSC_OTH_5		

Other Revenues			
\$Mil.	Thou.	Dol.	
REV_OTH_INT			
REV_OTH_FINE			
REV_OTH_RENT			
REV_OTH_ROY			
REV_OTH_DON			

6 What was the total amount of revenues reported on this form (Sum of 3 through 5)? REV

Total Revenues			
\$Bil.	Mil.	Thou.	Dol.
REV_TOT			



PART 3 – EXPENDITURES

7 Were payments made to other governments for services or programs performed on a reimbursement or cost sharing basis (i.e., intergovernmental expenditures) during the fiscal year indicated in **2**?

Yes - Go to **8** EXP_INTG_EXIST_YES

No - Go to **9** EXP_INTG_EXIST_NO

8 What was the amount of intergovernmental expenditures during the fiscal year indicated in **2**?

	To Other Local Governments			To the State		
	\$Mil.	Thou.	Dol.	\$Mil.	Thou.	Dol.
A. Streets and highways M44	EXP_INTG_LCL_HIGHW			EXP_INTG_ST_HIGHW		
B. Financial administration M23	EXP_INTG_LCL_FIN_ADMN			EXP_INTG_ST_FIN_ADMN		
C. Central administration M29	EXP_INTG_LCL_CEN_ADMN			EXP_INTG_ST_CEN_ADMN		
D. Fire protection M24	EXP_INTG_LCL_FIRE			EXP_INTG_ST_FIRE		
E. Parks and recreation M61	EXP_INTG_LCL_RECREAT			EXP_INTG_ST_RECREAT		
F. Solid waste management M81	EXP_INTG_LCL_WASTE			EXP_INTG_ST_WASTE		
G. Sewerage M80	EXP_INTG_LCL_SEWER			EXP_INTG_ST_SEWER		
H. Water supply system M91	EXP_INTG_LCL_WATER			EXP_INTG_ST_WATER		
I. Hospitals M36	EXP_INTG_LCL_HOSPITAL			EXP_INTG_ST_HOSPITAL		
J. Health (other than hospitals) M32	EXP_INTG_LCL_HEALTH			EXP_INTG_ST_HEALTH		

Continue with **8** on the next page



PART 3 – EXPENDITURES - Continued

	To Other Local Governments			To the State		
	\$Mil.	Thou.	Dol.	\$Mil.	Thou.	Dol.
K. Police protection . . . M62	EXP_INTG_LCL_POL			EXP_INTG_ST_POL		
L. Judicial and legal services M25	EXP_INTG_LCL_JUD_LEG			EXP_INTG_ST_JUD_LEG		
M. Correctional institutions M04	EXP_INTG_LCL_CORRECT_INST			EXP_INTG_ST_CORRECT_INST		
N. Other correctional activities M05	EXP_INTG_LCL_CORRECT_OTH			EXP_INTG_ST_CORRECT_OTH		
O. Libraries M52	EXP_INTG_LCL_LIB			EXP_INTG_ST_LIB		
P. Public welfare M79	EXP_INTG_LCL_PUB_WELF			EXP_INTG_ST_PUB_WELF		
Q. Protective inspection M66	EXP_INTG_LCL_INSP			EXP_INTG_ST_INSP		
R. Housing and community development M50	EXP_INTG_LCL_HCD			EXP_INTG_ST_HCD		
S. Natural resources - Flood control, soil and water conservation, drainage, irrigation, forestry and forest fire protection, agricultural fairs, and any other activities for promotion of agriculture and conservation of natural resources. M59	EXP_INTG_LCL_NATUR_RES			EXP_INTG_ST_NATUR_RES		

Continue with **8** on the next page



PART 3 – EXPENDITURES - Continued

	To Other Local Governments			To the State			
	\$Mil.	Thou.	Dol.	\$Mil.	Thou.	Dol.	
T. Airports M01	EXP_INTG_LCL_AIRPORT			L01	EXP_INTG_ST_AIRPORT		
U. Electric supply system M92	EXP_INTG_LCL_ELEC			L92	EXP_INTG_ST_ELEC		
V. Parking M60	EXP_INTG_LCL_PARKING			L60	EXP_INTG_ST_PARKING		
W. Natural gas supply system M93	EXP_INTG_LCL_GAS			L93	EXP_INTG_ST_GAS		
X. Transit M94	EXP_INTG_LCL_TRANS			L94	EXP_INTG_ST_TRANS		
Y. Sea and inland port facilities M87	EXP_INTG_LCL_SEA_LAND_PORT			L87	EXP_INTG_ST_SEA_LAND_PORT		
Z. Education (elementary, secondary) M12	EXP_INTG_LCL_ED			L12	EXP_INTG_ST_ED		
AA. Education (post-secondary) M18	EXP_INTG_LCL_ED_PS			L18	EXP_INTG_ST_ED_PS		
BB. Other M89 <i>Specify:</i> ↘	EXP_INTG_LCL_OTH			L89	EXP_INTG_ST_OTH		

EXP_INTG_OTH_SPECIFY



PART 3 – EXPENDITURES - Continued

9 What was the amount of direct expenditures by purpose and type during the fiscal year indicated in 2?

Include

- Expenditures of all funds except those noted in any supplementary instructions with this form

Exclude

- Transfer between funds or accounts of this government
- Payments made to other governments (*should be reported in 8*)
- Benefits and payments from self-administered employee pension plans

Current Operation	Capital Outlays	
<p>Direct expenditures for employee compensation and for supplies, materials, operating leases, and contractual services</p> <p>Include gross salaries and wages before deductions</p> <p>Exclude capital outlays and depreciation/amortization</p>	<p>Construction</p> <p>Include production, additions, replacements, or major structural alterations to buildings and other improvements</p>	<p>Purchase of equipment, land, and existing structures</p> <p>Include capital leases</p>

A. Toll highways - Maintenance, operation, repair, and construction of highways, roads, bridges, ferries, and tunnels operated on a fee or toll basis.

E45 \$Mil.			F45 \$Mil.			G45 \$Mil.		
Thou.	Dol.		Thou.	Dol.		Thou.	Dol.	
EXP_CURROP_HIGHW_TOLL			EXP_CAPOUT_CON_HIGHW_TOLL			EXP_CAPOUT_PUR_HIGHW_TOLL		

B. Highways - Construction and maintenance of roads, sidewalks and bridges; street lighting; snow removal; highway engineering, control, and safety.

Exclude

- Street cleaning expenditures (*should be reported in item G.*)

E44			F44			G44		
EXP_CURROP_HIGHW_OTH			EXP_CAPOUT_CON_HIGHW_OTH			EXP_CAPOUT_PUR_HIGHW_OTH		

C. Financial administration - Office of the finance director, auditor, comptroller, treasurer; tax assessment and collection; central accounting, budgeting, and purchasing services, etc.

E23			F23			G23		
EXP_CURROP_FIN_ADMN			EXP_CAPOUT_CON_FIN_ADMN			EXP_CAPOUT_PUR_FIN_ADMN		

D. Central administration - County or city council, aldermen or commissioners; county, city or town administrator or manager; clerks office, recorder, planning, zoning, and personnel.

E29			F29			G29		
EXP_CURROP_CEN_ADMN			EXP_CAPOUT_CON_CEN_ADMN			EXP_CAPOUT_PUR_CEN_ADMN		

E. Fire - Firefighting and fire prevention.

Include

- Ambulance and paramedic services handled by the fire department
- Contributions of volunteer fire units

Exclude

- Contributions to a local fire pension fund
- Forest fire protection amounts (*should be reported in item U.*)

E24			F24			G24		
EXP_CURROP_FIRE			EXP_CAPOUT_CON_FIRE			EXP_CAPOUT_PUR_FIRE		

Continue with 9 on the next page



PART 3 – EXPENDITURES - Continued

Current Operation			Capital Outlays								
Direct expenditures for employee compensation and for supplies, materials, operating leases, and contractual services Include gross salaries and wages before deductions Exclude capital outlays and depreciation/amortization			Construction Include production, additions, replacements, or major structural alterations to buildings and other improvements			Purchase of equipment, land, and existing structures Include capital leases					
F. Parks and recreation - Playgrounds; golf courses; swimming pools; museums; marinas; community music, drama, festivals; zoos, and other cultural activities.											
E61	\$Mil.	Thou.	Dol.	F61	\$Mil.	Thou.	Dol.	G61	\$Mil.	Thou.	Dol.
EXP_CURROP_RECREAT			EXP_CAPOUT_CON_RECREAT			EXP_CAPOUT_PUR_RECREAT					
G. Solid waste management - Street cleaning and the collection, recycling, and disposal of refuse and garbage.											
E81				F81				G81			
EXP_CURROP_WASTE			EXP_CAPOUT_CON_WASTE			EXP_CAPOUT_PUR_WASTE					
H. Sewerage - Construction, maintenance, and operation of sanitary and storm sewer systems and sewage disposal plants.											
E80				F80				G80			
EXP_CURROP_SEWER			EXP_CAPOUT_CON_SEWER			EXP_CAPOUT_PUR_SEWER					
I. Water supply system											
E91				F91				G91			
EXP_CURROP_WATER			EXP_CAPOUT_CON_WATER			EXP_CAPOUT_PUR_WATER					
J. Hospitals - Construction and operation of hospitals by this government; payments to hospitals operated privately.											
E36				F36				G36			
EXP_CURROP_HOSPITAL			EXP_CAPOUT_CON_HOSPITAL			EXP_CAPOUT_PUR_HOSPITAL					
K. Health (other than hospitals) - All public health activities; except provision of hospital care.											
Include <ul style="list-style-type: none"> Environmental health activities Health regulation and inspection Water and air pollution control Mosquito control Animal control warden Inspection of food handling establishments Ambulance and paramedic services not part of a fire department Public health nursing Vital statistics collection All other services performed directly by the public health department 											
Exclude <ul style="list-style-type: none"> Payments under public welfare programs (<i>should be reported in item R.</i>) 											
E32				F32				G32			
EXP_CURROP_HEALTH			EXP_CAPOUT_CON_HEALTH			EXP_CAPOUT_PUR_HEALTH					

Continue with 9 on the next page



PART 3 – EXPENDITURES - Continued

Current Operation	Capital Outlays	
<p>Direct expenditures for employee compensation and for supplies, materials, operating leases, and contractual services</p> <p>Include gross salaries and wages before deductions</p> <p>Exclude capital outlays and depreciation/amortization</p>	<p style="text-align:center;">Construction</p> <p>Include production, additions, replacements, or major structural alterations to buildings and other improvements</p>	<p style="text-align:center;">Purchase of equipment, land, and existing structures</p> <p>Include capital leases</p>
<p>L. Police - Police agencies for preventing, controlling, or reducing crime; law enforcement activities of sheriff and constable offices; coroners; medical examiners; vehicular inspection activities; traffic control and safety activities; lock-up operations.</p> <p>Exclude</p> <ul style="list-style-type: none"> • Contributions to a local police pension fund • Local court activities (<i>should be reported in item M.</i>) • Local correction activities (<i>should be reported in items N. and/or O.</i>) 		
E62	F62	G62
\$Mil. Thou. Dol.	\$Mil. Thou. Dol.	\$Mil. Thou. Dol.
EXP_CURROP_POL	EXP_CAPOUT_CON_POL	EXP_CAPOUT_PUR_POL
<p>M. Judicial and legal - All county or municipal court and court-related activities including juries, probate officials, prosecutors, bailiffs, marshals, public defenders, attorneys, legal departments, and court activities of sheriffs departments.</p> <p>Exclude</p> <ul style="list-style-type: none"> • Activities related to probation and parole (<i>should be reported in item O.</i>) 		
E25	F25	G25
EXP_CURROP_JUD_LEG	EXP_CAPOUT_CON_JUD_LEG	EXP_CAPOUT_PUR_JUD_LEG
<p>N. Correctional institutions - Construction, maintenance, and operation of correctional facilities, reformatories, detention facilities, etc., whether for adults or juveniles.</p> <p>Exclude</p> <ul style="list-style-type: none"> • Activities related to probation and parole (<i>should be reported in item O.</i>) 		
E04	F04	G04
EXP_CURROP_CORRECT_INST	EXP_CAPOUT_CON_CORRECT_INST	EXP_CAPOUT_PUR_CORRECT_INST
<p>O. Other corrections - Activities related to probation and parole, training of corrections officers, nonresidential halfway houses, and community corrections centers.</p>		
E05	F05	G05
EXP_CURROP_CORRECT_OTH	EXP_CAPOUT_CON_CORRECT_OTH	EXP_CAPOUT_PUR_CORRECT_OTH
<p>P. General public buildings - Construction, maintenance, and operation of government office buildings not relating to particular purposes. <i>Report single-purpose buildings (e.g., firehouses, hospitals, etc.) at the purpose specified.</i></p>		
E31	F31	G31
EXP_CURROP_PUB_BLDG	EXP_CAPOUT_CON_PUB_BLDG	EXP_CAPOUT_PUR_PUB_BLDG
<p>Q. Libraries - Payments to nongovernmental libraries as well as expenditures for libraries operated by this government.</p>		
E52	F52	G52
EXP_CURROP_LIB	EXP_CAPOUT_CON_LIB	EXP_CAPOUT_PUR_LIB

Continue with 9 on the next page

PART 3 – EXPENDITURES - Continued

Current Operation	Capital Outlays	
<p>Direct expenditures for employee compensation and for supplies, materials, operating leases, and contractual services</p> <p>Include gross salaries and wages before deductions</p> <p>Exclude capital outlays and depreciation/amortization</p>	<p>Construction</p> <p>Include production, additions, replacements, or major structural alterations to buildings and other improvements</p>	<p>Purchase of equipment, land, and existing structures</p> <p>Include capital leases</p>

R. Public welfare - Support of, and assistance to, needy persons, including expenditures from State and Federal grants.

Exclude

- Any payments to the State for this government's share of the welfare costs (should be reported in **8**)

- Money paid **directly** to needy persons covered by Federal aid programs (e.g., *Temporary Assistance for Needy Families*).

J67 \$Mil. Thou. Dol.

EXP_CURROP_PUB_WELF_FED

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

J68

EXP_CURROP_PUB_WELF_NONFED

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

E75

EXP_CURROP_PUB_WELF_NONMED

- Payments to private vendors for medical and hospital care provided to needy persons.

Exclude

- Payments to hospital or health agencies operated by this government (should be reported in items J. and/or K.)

E74

EXP_CURROP_PUB_WELF_MED

- Welfare institutions operated by this government, including nursing homes, veterans' homes, homes for the elderly, and indigent care institutions.

E77

F77 G77
EXP_CAPOUT_CON_PUB_WELF_INST

EXP_CURROP_PUB_WELF_INST

EXP_CAPOUT_PUR_PUB_WELF_INST

- Other public welfare - Administration of relief and assistance, foster care, related community action programs, and other welfare activities not reported in items R1. through R5.

E79

F79 G79
EXP_CAPOUT_CON_PUB_WELF_OTH

EXP_CURROP_PUB_WELF_OTH

EXP_CAPOUT_PUR_PUB_WELF_OTH

Continue with **9** on the next page

PART 3 – EXPENDITURES - Continued

Current Operation	Capital Outlays	
<p>Direct expenditures for employee compensation and for supplies, materials, operating leases, and contractual services</p> <p>Include gross salaries and wages before deductions</p> <p>Exclude capital outlays and depreciation/amortization</p>	<p>Construction</p> <p>Include production, additions, replacements, or major structural alterations to buildings and other improvements</p>	<p>Purchase of equipment, land, and existing structures</p> <p>Include capital leases</p>
<p>S. Protective inspection and regulation - Regulation of private enterprise for the protection of the public and inspection of hazardous activities (<i>including building inspection</i>), except when related to major functions (<i>e.g., health, natural resources, etc.</i>).</p>		
E66 \$Mil. Thou. Dol.	F66 \$Mil. Thou. Dol.	G66 \$Mil. Thou. Dol.
EXP_CURROP_INSP	EXP_CAPOUT_CON_INSP	EXP_CAPOUT_PUR_INSP
<p>T. Housing and community development - Gross expenditures for urban renewal housing projects and similar activities.</p>		
E50	F50	G50
EXP_CURROP_HCD	EXP_CAPOUT_CON_HCD	EXP_CAPOUT_PUR_HCD
<p>U. Natural resources - Flood control, soil and water conservation, drainage, irrigation, forestry and forest fire protection, agricultural fairs, and any other activities for promotion of agriculture and conservation of natural resources.</p>		
E59	F59	G59
EXP_CURROP_NATUR_RES	EXP_CAPOUT_CON_NATUR_RES	EXP_CAPOUT_PUR_NATUR_RES
<p>V. Airports</p>		
E01	F01	G01
EXP_CURROP_AIRPORT	EXP_CAPOUT_CON_AIRPORT	EXP_CAPOUT_PUR_AIRPORT
<p>W. Electric power system</p>		
E92	F92	G92
EXP_CURROP_ELEC	EXP_CAPOUT_CON_ELEC	EXP_CAPOUT_PUR_ELEC
<p>X. Parking facilities - Garages, parking lots, and all purchases and maintenance of meters, etc.</p>		
E60	F60	G60
EXP_CURROP_PARKING	EXP_CAPOUT_CON_PARKING	EXP_CAPOUT_PUR_PARKING
<p>Y. Gas supply system</p>		
E93	F93	G93
EXP_CURROP_GAS	EXP_CAPOUT_CON_GAS	EXP_CAPOUT_PUR_GAS
<p>Z. Transit or bus system</p>		
E94	F94	G94
EXP_CURROP_TRANS	EXP_CAPOUT_CON_TRANS	EXP_CAPOUT_PUR_TRANS

Continue with 9 on the next page



PART 3 – EXPENDITURES - Continued

Current Operation	Capital Outlays	
<p>Direct expenditures for employee compensation and for supplies, materials, operating leases, and contractual services</p> <p>Include gross salaries and wages before deductions</p> <p>Exclude capital outlays and depreciation/amortization</p>	<p>Construction</p> <p>Include production, additions, replacements, or major structural alterations to buildings and other improvements</p>	<p>Purchase of equipment, land, and existing structures</p> <p>Include capital leases</p>

AA. Sea and inland port facilities - Docks, wharves, harbors, piers, canals, waterways, and related warehouses.

E87 \$Mil.			F87 \$Mil.			G87 \$Mil.		
\$Mil.	Thou.	Dol.	\$Mil.	Thou.	Dol.	\$Mil.	Thou.	Dol.
EXP_CURROP_SEA_LAND_PORT			EXP_CAPOUT_CON_SEA_LAND_PORT			EXP_CAPOUT_PUR_SEA_LAND_PORT		

BB. Miscellaneous commercial activities - Directly operated by this government (e.g., cemeteries, cable television, telephone utilities, rail lines, etc.).

E03			F03			G03		
\$Mil.	Thou.	Dol.	\$Mil.	Thou.	Dol.	\$Mil.	Thou.	Dol.
EXP_CURROP_MSC_COML			EXP_CAPOUT_CON_MSC_COML			EXP_CAPOUT_PUR_MSC_COML		

CC. Education - If this government does not directly administer schools, report any expenditures for school purposes. If this government does directly administer schools, please see any supplementary instructions for this state.

Exclude

- Payments to local school districts (should be reported in 8)

E12			F12			G12		
\$Mil.	Thou.	Dol.	\$Mil.	Thou.	Dol.	\$Mil.	Thou.	Dol.
EXP_CURROP_ED			EXP_CAPOUT_CON_ED			EXP_CAPOUT_PUR_ED		

DD. Interest on debt - Amounts of interest paid, including any interest on short-term or non-guaranteed obligations as well as general obligations.

Include

- Capitalized interest paid on construction loans

- Interest on water supply system debt

I91		
\$Mil.	Thou.	Dol.
EXP_CURROP_INT_DEBT_WATER		

- Interest on electric power system debt

I92		
\$Mil.	Thou.	Dol.
EXP_CURROP_INT_DEBT_ELEC		

- Interest on gas supply system debt

I93		
\$Mil.	Thou.	Dol.
EXP_CURROP_INT_DEBT_GAS		

- Interest on transit or bus system debt

I94		
\$Mil.	Thou.	Dol.
EXP_CURROP_INT_DEBT_TRANS		

- Interest on all other debt

I89		
\$Mil.	Thou.	Dol.
EXP_CURROP_INT_DEBT_OTH		

Continue with 9 on the next page



PART 3 – EXPENDITURES - Continued

EE. All other expenditures - Any amounts which have not been allocated above by purpose.

Include

- Employer contributions to a state administered retirement system or to the Federal Social Security Administration
- Judgments and insurance premiums
- Government service agencies, such as a central garage or an IT or engineering department, which serves more than one functional agency, and whose expenses are not allocated to the various departments
- Recorded losses from sale of investments

Exclude

- Payments for retirement of debt
- Payments for purchase of securities
- Transfers between funds or agencies of this government
- Benefits and payments from self-administered employee pension funds

EXP_OTH_1_SPECIFY

1. Other expenditures - Specify:

(a) Direct expenditures including salaries and wages

Include

- Gross salaries and wages before deductions

Exclude

- Capital outlays and depreciation/amortization. E89

\$Mil. Thou. DoI.

EXP_CURROP_OTH_1

(b) Construction

Include

- Production, additions, replacements, or major structural alterations to buildings and other improvements F89

EXP_CAPOUT_CON_OTH_1

(c) Purchase of equipment, land, and existing structures

Include

- Capital leases G89

EXP_CAPOUT_PUR_OTH_1

EXP_OTH_2_SPECIFY

2. Other expenditures - Specify:

(a) Direct expenditures including salaries and wages

Include

- Gross salaries and wages before deductions

Exclude

- Capital outlays and depreciation/amortization. E89

\$Mil. Thou. DoI.

EXP_CURROP_OTH_2

(b) Construction

Include

- Production, additions, replacements, or major structural alterations to buildings and other improvements F89

EXP_CAPOUT_CON_OTH_2

(c) Purchase of equipment, land, and existing structures

Include

- Capital leases G89

EXP_CAPOUT_PUR_OTH_2

EXP_OTH_3_SPECIFY

3. Other expenditures - Specify:

(a) Direct expenditures including salaries and wages

Include

- Gross salaries and wages before deductions

Exclude

- Capital outlays and depreciation/amortization. E89

\$Mil. Thou. DoI.

EXP_CURROP_OTH_3

(b) Construction

Include

- Production, additions, replacements, or major structural alterations to buildings and other improvements F89

EXP_CAPOUT_CON_OTH_3

(c) Purchase of equipment, land, and existing structures

Include

- Capital leases G89

EXP_CAPOUT_PUR_OTH_3

Continue with 9 on the next page



PART 3 – EXPENDITURES - Continued

4. Other expenditures - *Specify:* EXP_OTH_4_SPECIFY

(a) Direct expenditures including salaries and wages

Include

- Gross salaries and wages before deductions

Exclude

- Capital outlays and depreciation/amortization. E89

	\$Mil.	Thou.	Dol.
	EXP_CURROP_OTH_4		

(b) Construction

Include

- Production, additions, replacements, or major structural alterations to buildings and other improvements F89

	EXP_CAPOUT_CON_OTH_4		
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(c) Purchase of equipment, land, and existing structures

Include

- Capital leases G89

	EXP_CAPOUT_PUR_OTH_4		
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5. Other expenditures - *Specify:* EXP_OTH_5_SPECIFY

(a) Direct expenditures including salaries and wages

Include

- Gross salaries and wages before deductions

Exclude

- Capital outlays and depreciation/amortization. E89

	\$Mil.	Thou.	Dol.
	EXP_CURROP_OTH_5		

(b) Construction

Include

- Production, additions, replacements, or major structural alterations to buildings and other improvements F89

	EXP_CAPOUT_CON_OTH_5		
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(c) Purchase of equipment, land, and existing structures

Include

- Capital leases G89

	EXP_CAPOUT_PUR_OTH_5		
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				Total Expenditures			
	\$Bil.	Mil.	Thou.	Dol.			
10 What was the total amount of expenditures reported on this form (Sum of 8 through 9)? EXP	EXP_TOT						

				Personnel Expenditures			
	\$Bil.	Mil.	Thou.	Dol.			
11 What was the total amount of expenditures for salaries and wages reported in 9 ? Z00	EXP_SAL_TOT						



PART 4 – INDEBTEDNESS

12 What was the total amount of long-term debt held by this government for the fiscal year indicated in 2? Report bonds, mortgages, etc., with an original term of more than one year, including revenue bonds and special assessment bonds as well as general obligation bonds.

Include

- Debt refunded

Exclude

- Capital leases (should be reported in 9)
- Amounts for compensated absences

A. What was this government’s debt for all public purposes?

**Long-term Debt
for Public Purposes**

	\$Bil.	Mil.	Thou.	Dol.
--	--------	------	-------	------

	19U		DEBT_LTRM_PUB_OUTST_BEG				
1. Outstanding at beginning of fiscal year	+						
	29U		DEBT_LTRM_PUB_ISS				
2. Issued during fiscal year (include all refunding issues)	+						
	39U		DEBT_LTRM_PUB_RETD				
3. Retired during fiscal year (include debt refunded)	-						
	49U		DEBT_LTRM_PUB_OUTST_END				
4. Outstanding total at end of fiscal year (items A1. + A2. - A3.)	=						

B. What was this government’s debt for privately owned housing, industrial, or business purposes? This category is applicable only to those governments authorized to issue debt of this type (e.g., industrial development revenue bonds, pollution control revenue bonds, conduit debt, etc.).

**Long-term Debt
for Private Purposes**

	\$Bil.	Mil.	Thou.	Dol.
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	19T		DEBT_LTRM_PVT_OUTST_BEG				
1. Outstanding at beginning of fiscal year	+						
	24T		DEBT_LTRM_PVT_ISS				
2. Issued during fiscal year (include all refunding issues)	+						
	34T		DEBT_LTRM_PVT_RETD				
3. Retired during fiscal year (include debt refunded)	-						
	44T		DEBT_LTRM_PVT_OUTST_END				
4. Outstanding total at end of fiscal year (items B1. + B2. - B3.)	=						

13 What was the total amount of short-term debt held by this government for the fiscal year indicated in 2? Report tax-anticipation notes, bond-anticipation notes, interest-bearing warrants, and other obligations with an original term of one year or less.

Exclude

- Accounts payable
- Other non-interest-bearing obligations
- Current portion of long-term debt (should be reported as long-term debt in 12)

Short-term Debt

	\$Bil.	Mil.	Thou.	Dol.
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	61V		DEBT_STRM_PUB_OUTST_BEG				
A. Amount outstanding at beginning of fiscal year							
	64V		DEBT_STRM_PUB_OUTST_END				
B. Amount outstanding at end of fiscal year							

PART 5 – CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR

14 What was the total amount of cash and investments (at market value) held by this government at the end of the fiscal year indicated in **2**?

Include

- Total amount of cash and cash equivalents on hand and on deposit
- Investments in Federal government, Federal agency, State and local government, and non-governmental securities

Exclude

- Accounts receivable
- Value of real property
- All non-security assets
- Employee retirement funds

A. Reserves held for redemption of long-term debt –
(e.g., sinking or debt service funds).

Include

- Any mortgages and notes receivable held as offsets to housing and industrial financing loans W01

	\$Bil.	Mil.	Thou.	Dol.
CI_RSV				

B. Unexpended proceeds from sale of bond issues held pending disbursement – (e.g., bond funds) W31

CI_PRC				
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C. All other cash and investments – Checking/savings accounts, CDs, stocks, bonds, mutual funds, etc. W61

CI_OTH				
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PART 6 – REMARKS

15 Use this space for any explanations that may be essential in understanding the reported data.

Include

- Any significant changes occurring within the last year
- Any difficulties encountered in completing this form

REMARKS

PART 7 – CONTACT INFORMATION

16 Who should be contacted to answer questions about data reported on this form?

Name of contact person - Please print

Title of contact person - Please print

Area code and phone number

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Extension

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Area code and fax number

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Email Address - Please print

Date form was completed
(MM) (DD) (YYYY)

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**Thank you for completing this form.
Retain a copy of the completed questionnaire for your records.**

NOTE: The U.S. Census Bureau receives its authorization to conduct this survey from Title 13, United States Code, Sections 161 and 182. This form has been approved by the Office of Management and Budget (OMB) and given the number 0607-0585. Please note the number displayed in the upper right-hand corner of this form. Display of this number confirms that we have approval from OMB to conduct this survey. If this number was not displayed, under the Paperwork Reduction Act, we could not request your participation in this voluntary survey. Information provided on this questionnaire compiled from or customarily provided in public records are exempt from confidential treatment as cited in Title 13, United States Code, Section 9(b).

Please note that this is a national form that applies to governments with wide differences in the size of their service areas, the amount of population served, and the extent and complexity of their activities. Public reporting burden for this collection of information is estimated to vary from 3 hours to 40 hours per response, with an average of 6 hours per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: ECON Survey Comments 0607-0585, U.S. Census Bureau, 4600 Silver Hill Road, EMD-8K122, Washington, DC 20233. You may e-mail comments to ECON.Survey.Comments@census.gov; use ECON Survey Comments 0607-0585 as the subject.