U.S. DEPARTMENT OF COMMERCE
U.S. CENSUS BUREAU

SUPPLEMENTARY INSTRUCTIONS FOR OREGON CITIES AND TOWNS
2017 CENSUS OF GOVERNMENTS
SURVEY OF LOCAL GOVERNMENT FINANCES

AGENCY REPORTING

In addition to the general government, please include the fiscal activities of the following agencies (if applicable):

Airport commissions
Community forest authorities
Economic improvement districts
Hospital facility authorities
Housing authorities administered by city governments
Public libraries
Regional air quality control authorities
Regional arts and culture councils
Urban renewal and redevelopment agencies
Utility Boards

PART 2 - REVENUES

3. A. Property taxes (code T01)
Include
- All property taxes received from current and prior year levies
- Collections for the general fund, special revenue funds, debt service funds, and all other municipal funds

3. B. Local sales taxes

4. Motor fuels sales tax (code T13)
Include
- Local gasoline and diesel sales tax revenue if applicable to this government

6. Public utilities sales tax (codeT15)
Include
- Franchise taxes based on gross receipts
- Franchise fees

8. Other sales tax (code T19)
Include
- Transient room tax
- Car rental tax

3. C. Licensing and permit taxes

5. Occupation and business licensing and permit taxes (code T28)
Include
- Inspection and examination fees in connection with the issuance of or renewal of a business license or permit

6. Other Licensing and permit taxes (code T29)
Include
- Any other licenses or permits
- General system development charges (SDC's)
- Other construction and land development taxes

5. E. Other taxes

4. Other taxes (code T99)
Include
- Transit tax revenue if applicable to this government

4. Intergovernmental revenues

M. General support – From the State (code C30)
Include
- State liquor and cigarette taxes
- State revenue sharing (ORS 221.770)

N. All other – From the State (code C89)
Include
- Reimbursements for emergency services (911)
- Library
- Marine board
- Parks grants
- Planning and tourism grants
- Other grants and reimbursements

5. Other than tax and intergovernmental revenues

5.B. Other sales and service revenues

13. Other sales and services revenues (code A89)
Include
- Charges or fees collected for fire and police
- Charges for ambulance services
- Other miscellaneous services

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 amounts before deductions for income taxes, social security, or retirement coverage