

**FOR REFERENCE ONLY**  
**PLEASE USE LINK BELOW TO COMPLETE THE SURVEY**

American Public Power Association

**2020 Survey of Tax Payments and Contributions**

Utility Name: \_\_\_\_\_

State: \_\_\_\_\_

Name of Person Completing Survey: \_\_\_\_\_

Email Address: \_\_\_\_\_

<b>GENERAL INSTRUCTIONS</b>
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1. Use data for fiscal year ending in **2020**.
2. Provide information on **electric utility** operations only.
3. Questions about survey should be directed to Patricia Taylor, Senior Manager, Regulatory Policy & Business Programs at [PTaylor@PublicPower.org](mailto:PTaylor@PublicPower.org) or 202-467-2989.
4. To complete the survey online, go to this link:  
<http://publicpower.2020-Survey-of-Tax-Payments-and-Contributions.alchemer.com/s3/>
5. Please complete survey by **March 17, 2022**.

**I. PAYMENTS TO STATE AND LOCAL GOVERNMENT**

Include dollar amounts for items listed below. Do not include (1) sales taxes collected from ratepayers on behalf of state or local government, remitted to the state, and not included in operating revenue, (2) sales taxes paid on purchases; or (3) any payroll-related taxes such as social security or state unemployment insurance.

A. Taxes and Fees:	<u>Local</u>	<u>State</u>
<b>Gross Receipts tax</b> (Also known as public utility tax or privilege tax; these taxes are included in utility operating revenue, and deducted as an operating expense. Do not include any "pass-through" taxes, such as sales taxes, defined in (1), above.)	\$ _____	\$ _____
<b>Property taxes</b> (e.g., taxes paid on property outside city limits)	\$ _____	\$ _____
<b>Franchise taxes</b>	\$ _____	\$ _____
<b>State public utility commission assessments</b>	\$ _____	\$ _____
<b>Other (Describe _____)</b>	\$ _____	\$ _____
<b>B. Payments in lieu of taxes</b> (May also be called transfers to general fund or other tax equivalents.)	\$ _____	\$ _____

C. Indicate the method used to determine the amount of payments in lieu of taxes (check one):

- \_\_\_\_\_ Percent of Gross Electric Operating Revenue
- \_\_\_\_\_ Charge based on Kilowatt-hours Sold
- \_\_\_\_\_ Property Tax Equivalent
- \_\_\_\_\_ Percent of Income (Operating Income or Net Income)
- \_\_\_\_\_ Percent of Net Utility Plant in Service
- \_\_\_\_\_ Flat Amount Paid Annually/Monthly
- \_\_\_\_\_ Based on an Assessment of Electric Utility and City Budgets  
(includes payments that are determined each year by the city council, utility commission or mayor, and payments determined on an "as needed" basis)
- \_\_\_\_\_ Other (Please explain below):

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D. Has the utility changed its method of calculating the amount of payments in lieu of taxes in the last 2 years?  Yes  No If yes, describe briefly why the change was made:

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**II. CONTRIBUTIONS OF SERVICES TO STATE AND LOCAL GOVERNMENT**

A. Free or reduced price electric service:

Include the price of all services that the utility is not paid for in any way or provides at below the normal price. (If the utility receives compensation through direct billing, accounting transfers, or other transfer or funds, then the service is not free or reduced price, and should not be included below.) If the dollar amount of the free service is not known, estimate the amount from the kilowatt-hours supplied and an average rate per kWh for commercial service. For example, if the utility provided 40,000 kWh of free service for recreational facilities, and the average commercial rate for the utility is 8 cents per kWh, the estimate of free service provided would be 40,000 kWh x \$.08/kWh, or \$3,200.

The dollar amount of reduced price service should reflect the difference between the amount the utility receives for the service and the amount the utility would typically charge a customer for the service. For example, if the utility charges the city \$2,000 for 40,000 kWh of electric service for recreational facilities, the utility is receiving 5 cents per kWh for its service. If the average rate that would normally be charged for the service is 8 cents per kWh, the utility is providing reduced-price service to the city of 3 cents per kWh x 40,000 kWh, or \$1,200.

	<u>Free Services</u>	<u>Reduced Price Services</u>
1. Streetlighting	\$ _____	\$ _____
2. Municipal buildings (offices, public works, garages, etc.)	\$ _____	\$ _____
3. Water pumping	\$ _____	\$ _____
4. Water or sewer treatment facilities	\$ _____	\$ _____
5. Recreational facilities (e.g., parks, baseball fields)	\$ _____	\$ _____
6. Traffic signals	\$ _____	\$ _____
7. Other free or reduced-price electric service (specify)	\$ _____	\$ _____

B. Estimated value of the use of electric department employees for non-electric services:

Include dollar cost of services for which the utility is not reimbursed by direct billing, accounting transfers, or other transfer of funds. If the dollar amount is not known, estimate an amount using the number of employee-hours provided and an average hourly wage rate.

1. Installation of temporary lighting for special events	\$ _____
2. Maintenance of traffic signals	\$ _____
3. Electrical repair or maintenance for other departments	\$ _____
4. Rewiring municipal buildings	\$ _____
5. Tree trimming for other departments	\$ _____
6. Reading of water meters	\$ _____

- 7. Putting up city signs, banners \$ \_\_\_\_\_
- 8. Technical expertise for engineering, economic or environmental studies \$ \_\_\_\_\_
- 9. Non-utility locates for stakes, wires, pipes, etc. \$ \_\_\_\_\_
- 10. Other use of electric department employees (specify) \_\_\_\_\_ \$ \_\_\_\_\_
- C. Estimated value of the use of electric department vehicles and equipment by other municipal departments (e.g., bucket trucks, ditching equipment, office equipment, computers, etc.) \$ \_\_\_\_\_
- D. Estimated value of the use of electric department materials and supplies by other municipal departments (e.g., wood poles, wiring, herbicides, etc.) \$ \_\_\_\_\_
- E. Other contributions (specify) \_\_\_\_\_ \$ \_\_\_\_\_

**III. CONTRIBUTIONS AND SERVICES FROM THE MUNICIPALITY TO THE ELECTRIC UTILITY**

Include the price of goods and services the electric system receives FROM the city for which the city is not paid in any way, or that the city provides below normal price. (Do not include services for which the city has been reimbursed through direct billing or transfer of funds.)

- A. Estimated value of free or reduced-price service for:
  - 1. Water \$ \_\_\_\_\_
  - 2. Office space \$ \_\_\_\_\_
  - 3. Other (specify) \_\_\_\_\_ \$ \_\_\_\_\_
- B. Estimated value of the use of municipal department employees by the electric department for:
  - 1. Operations and maintenance \$ \_\_\_\_\_
  - 2. Engineering services \$ \_\_\_\_\_
  - 3. Financial services \$ \_\_\_\_\_
  - 4. Legal services \$ \_\_\_\_\_
  - 5. Information Technology Services \$ \_\_\_\_\_
  - 6. Human Resources Services \$ \_\_\_\_\_
  - 7. Other (specify) \_\_\_\_\_ \$ \_\_\_\_\_
- C. Estimated value of the use of municipal department vehicles and equipment by the electric department \$ \_\_\_\_\_
- D. Estimated value of the use of municipal department materials & supplies by the electric department \$ \_\_\_\_\_

**IV. EMPLOYEE CONTRIBUTIONS TO LOCAL COMMUNITY**

A. Does your utility offer a workplace giving program to support your local community? These programs are employer sponsored and allow individual employees to make charitable contributions. Yes No

B. If yes, please enter to total amount of employee contributions. \$\_\_\_\_\_

C. Does your utility offer an employee volunteer program to support your local community?  
Yes No

D. If yes, please enter the total number of volunteer hours. \_\_\_\_\_Hours