

2022 Survey of Public Power Tax Payments and Contributions

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GENERAL INSTRUCTIONS

1. Use data for fiscal year ending in 2022.
2. Provide information on **electric utility operations only**.
3. To save your work, you may click the "save and continue" link placed at the very top of each page after the first page.
4. There will likely be items in this survey that do not apply to your specific utility. Please leave those questions blank.
5. Questions about the survey should be directed to Lindsey Buttel, Manager, Research and Statistics, at LButtel@PublicPower.org or 202-467-2920.
6. Please complete the survey by **March 21, 2024**.
7. A preview of the survey can be found [here](#).

1. Utility Name *

2. City *

3. Where is your utility located? *

- Alabama
- Alaska
- American Samoa
- Arizona
- Arkansas
- California
- Colorado
- Connecticut
- Delaware
- Federated States of Micronesia

Federated States of Micronesia

Florida

Georgia

Guam

Hawaii

Idaho

Illinois

Indiana

Iowa

Kansas

Kentucky

Louisiana

Maine

Marshall Islands

Maryland

Massachusetts

Michigan

Minnesota

Mississippi

Missouri

Montana

Nebraska

Nevada

New Hampshire

New Jersey

New Mexico

New York

North Carolina

North Dakota

Northern Mariana Islands

Ohio

Oklahoma

Oregon

Pennsylvania

Puerto Rico

Rhode Island

South Carolina

South Dakota

Tennessee

Texas

Utah

Vermont

Virgin Islands

Virginia

Washington

Washington, D.C.

West Virginia

Wisconsin

Wyoming

4. First Name *

5. Last Name *

6. Phone Number.

Please use format XXX-XXX-XXXX. *

7. Email Address. Please use the email associated with your APPA website login credentials (if applicable) *

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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.

8. Taxes and Fees

Please report local and state taxes and fees below:

	Local	State
Gross Receipts Tax <i>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.</i>	<input type="text"/>	<input type="text"/>
Property Taxes <i>Example: taxes paid on property outside city limits</i>	<input type="text"/>	<input type="text"/>
Franchise Taxes	<input type="text"/>	<input type="text"/>
State Public Utility Commission Assessments	<input type="text"/>	<input type="text"/>
Other	<input type="text"/>	<input type="text"/>

If "other" selected above, please describe the tax or fee.

Please check the box below if your utility has not made any of the above contributions.

Does not apply

9. Payments in lieu of taxes

May also be called transfers to general fund or other tax equivalents.

Local

State

10. Indicate the method used to determine the amount of payments in lieu of taxes. Please select all that apply.

- 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

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 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 \$0.08 per kWh, then the estimate of free service provided would be 40,000 kWh x \$0.08/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 \$0.05 per kWh for its service. If the average rate that would normally be charged for the service is \$0.08 per kWh, then the utility is providing reduced-price service to the city of \$0.03 cents per kWh x 40,000 kWh, or \$1,200.

11. Free or reduced price electric service

Below is a list of electric services for which some utilities provide free or reduced price services. Please include the price of all services that the utility is not paid for in any way that it provides below the normal price.

	Free Services	Reduced Price Services
Streetlighting	<input type="text"/>	<input type="text"/>
Lighting for municipal buildings (offices, public works, garages, etc.)	<input type="text"/>	<input type="text"/>
Water pumping	<input type="text"/>	<input type="text"/>
Water or sewer treatment facilities	<input type="text"/>	<input type="text"/>
Recreational facilities (e.g., parks, baseball fields)	<input type="text"/>	<input type="text"/>
Traffic signals	<input type="text"/>	<input type="text"/>
Other free or reduced-price electric service	<input type="text"/>	<input type="text"/>

If "other free or reduced-price electric service," please specify:

If your utility does not offer free or reduced-price services, please check the box below.

Does not apply

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

Include dollar amount for the 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.

Installation of temporary lighting for special events	<input type="text"/>
Maintenance of traffic signals	<input type="text"/>
Electrical repair or maintenance for other departments	<input type="text"/>
Rewiring municipal buildings	<input type="text"/>
Tree trimming for other departments	<input type="text"/>
Reading of water meters	<input type="text"/>
Putting up city signs or banners	<input type="text"/>
Technical expertise for engineering, economic, or environmental studies	<input type="text"/>
Non-utility locates for stakes, wires, pipes, etc.	<input type="text"/>
Other use of electric department employees	<input type="text"/>

If "other use of electric department employees," please specify:

If your utility does not use electric department employees for non-electric services please check the box below.

Does not apply

13. Estimated value of the use of electric department vehicles and equipment by other municipal departments (e.g., bucket trucks, ditching equipment, office equipment, computers).

14. Estimated value of the use of electric department materials and supplies by other municipal departments (e.g., wood poles, wiring, herbicides).

15. Other Contributions

16. If "other contributions," please specify.

17. 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).

Estimated value of free or reduced-price service for:

Water

Office
Space

Other

If "other" answered above, please specify.

If your utility does not receive free or reduced-price services from the municipality, please check the box below:

Does not apply

18. Include the value of labor the electric system receives FROM the city through other municipal department employees.

Estimated dollar value of the use of municipal department employees by the electric department for:

Operations and maintenance

Engineering services

Financial services

Legal services

Information technology
services

Human resources
services

Other

If "other" answered above, please specify:

If your utility does not receive any labor from other municipal department employees, please check the box below.

Does not apply

19. Estimated dollar value of the use of municipal department vehicles and equipment by the electric department.

20. Estimated dollar value of the use of municipal department materials & supplies by the electric department.

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IV. EMPLOYEE CONTRIBUTIONS TO LOCAL COMMUNITY

21. 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

22. If yes, please enter total dollar amount of employee contributions.

\$

23. Does your utility offer an employee volunteer program to support your local community?

- Yes
- No

24. If yes, please enter the total number of volunteer hours.

Hours

Thank you!

25. APPA will only share individual utility information with the respective state/regional association to which the utility is a member; otherwise, the data will not be shared outside of APPA.

- Please check here if you do not want APPA to share your data with your state/regional association.

26. Are ready to submit this survey right now? *

- Yes
- No

Thank you!

Thank you for taking our survey. The complete report will be distributed to your utility as soon as the data are compiled.