

# Findings and Recommendations from Cognitive Testing for the Government Units Survey (GUS), Round 2

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## Research Objectives

- Respondents' ability to provide the requested data
- Respondents' understanding of the wording and terminology used on the questionnaire, and the form layout

## Research Methodology

During the week of December 6, 2010, we conducted 18 interviews in the metropolitan Houston and Cleveland areas. These interviews were with the following types of governments:

Type of Government	Houston	Cleveland	Total
Counties	1	2	3
Cities/Towns	4	5	9
Special Districts	4	2	6
Total	9	9	18

We conducted interviews using concurrent and retrospective think-aloud techniques, with follow-up probes. A further discussion of cognitive interview methodology can be found in Appendix A. Appendix B contains a copy of the protocol that was used during the interviews. A copy of the questionnaire that was used during testing can be found in Appendix C.

This document presents the highlights of the testing, and makes draft recommendations for changing the questionnaire for Round 2.

## General Comments and Recommendations

### Finding #1: “Your government”

An instruction about the meaning of “your government” was placed within the General Instructions for this round of testing. Although most of the respondents did not have any issues with the phrase “your government” in the questions, a couple respondents did wonder what it meant. The definition should be moved.

**Recommendation:** Move the instruction “By ‘your government’ we mean the unit of government listed in the mailing address above.” so that it follows the first question (Has your government ceased to exist?). Put the instruction in italics.

**Resolution:** The recommendation was accepted.

### Finding #2: Time estimate

Most respondents thought this form would not take a long time to complete. Estimates ranged from 10 minutes to one hour, generally. The longer time estimates came from respondents who would have to consult with other knowledgeable staff about some of the questions, or look up numbers for the finance questions. For example, a number of respondents said they would need to consult a financial director or auditor to verify the revenue, expenditures, payroll, and debt sections. One Ohio respondent said that he would probably send the form out to the Regional Planning Committee for the county, because they are the people who liaise with the Census Bureau during the Decennial Census. The committee would then contact the relevant knowledgeable staff. Sending it to this committee might add a day or two to the response process.

**Recommendation:** None.

### Finding #3: Appropriate respondent

Respondents in Texas had the following job titles:

City administrator

- City secretary/treasurer
- Senior Director, Finance
- Commissioner’s Court Coordinator
- Special Projects Manager (Controller’s Office)
- Director of Financial Services and Planning
- Director of Office of Budget Management
- Office manager
- Tax assessor/collector
- Paralegal
- Bookkeeper

Respondents in Ohio had the following job titles:

- Mayoral Chief of Staff
- Director of Communications
- Village clerk/treasurer
- Township Administrator
- Executive Assistant to the Mayor
- Financial Director (Mayor's Office)
- Finance Manager (Airport Authority)
- Executive Administrative Officer for Commissioners
- Executive Director (Library District)
- County Administrator

For the most part, respondents we met with thought they would be completing the GUS, and that it would get routed to them directly. The respondents who held more of an administrative position (e.g., Executive Assistants), still felt that they would coordinate the distribution and collection of the form from the relevant people who would be providing that information.

**Recommendation:** None.

#### **Finding #4: Legal Counsel and Bookkeepers**

In Texas, we met with four special districts. However, in this state, it is common for some special districts to contract out their financial management and legal services. Two special districts had no employees, therefore, we met with the one district's bookkeeper and the other district's paralegal. The bookkeeping firm included approximately 300 special districts as clients. The paralegal is assigned to work with 24 special districts, though the firm had many others types of clients, as well. For special districts without their own employees, it is not entirely clear who the respondent should be. Both the legal and bookkeeping firms thought they would be appropriate.

**Recommendation:** None.

#### **Finding #5: Electronic Reporting**

Respondents generally said they would be interested in reporting electronically for the GUS. Some respondents mentioned that the following features would be especially useful:

- Ability to save answers before submitting them, to allow for review by a superior
- Ability to scan/attach/upload additional documents (e.g., a two-page document that outlines the fees the government collects).

**Recommendation:** Include these features when developing the electronic reporting system, and emphasize them when encouraging electronic response.

**Resolution:** The recommendation was accepted, with the knowledge that these features may or may not be feasible.

## Specific Comments and Recommendations

### Finding #6: Dependent units (Item 2)

Most respondents answered this question correctly. Only one respondent answered it incorrectly. Although the village about which she was reporting adopted its own budget and levied taxes, this respondent answered “no,” indicating that the government was “County Dependent.” Because the village relied on the county to collect property taxes, a major source of the village government’s revenue, she felt that her village was not entirely independent. Although she read the definition for determining dependency, she still felt that her government was dependent upon the county.

There also was some confusion about the concept of dependency, especially in cases where a government met three of the conditions in the definition (adopts its own budget, levies taxes, and sets rates/charges), but not the fourth condition (issues bonded debt without approval by another government). A respondent at one Texas city said that the definition “confused and explained everything.” Ultimately, that respondent answered “no” (correct), but noted that the state sets constraints on what his government can do. Other respondents in Ohio shared a similar conceptualization. A respondent at a Texas special district said their government was dependent, even though they have their own budget, tax levies, and rates for service (this special district has no debt, so that condition did not apply). Another Texas special district initially *said* no (but did not check the box), moved on, came back to the question, and decided to write “bonded debt requires Attorney General approval” without checking either yes or no.

**Recommendation:** Clarify the definition of “dependent government.” One possibility:

“For example, your government is unable to carry out critical governmental tasks, such as adopt a budget or set rates, without the approval of another government.”

**Resolution:** GOVS staff will check with Christopher Pece regarding the recommendation.

### Finding #7: Mailing Address (Item 3)

Some of the addresses currently on file point to the homes of elected officials, or to generic mailboxes that the unit will soon be dropping. Be advised that significant time and/or effort may be required in order to bring the master address file up to date.

It is also worth noting that some of the addresses on file for these government units were not the best address to which to send the questionnaire. For one special district in Ohio, the name of the street was incorrectly spelled. For one of the counties in Ohio, the form would not be addressed to the most likely respondent.

**Recommendation:** None.

### Finding #8: Physical Address (Item 4)

Generally, this question performed well, although two special districts in the Houston area had issues. In both cases, we were meeting with consultants associated with the special district. In one of these

cases, despite the fact that the special district had a physical address (not all of them do), the respondent provided the address of the legal firm where she works because they handle the business for the district. In the other case, the special district did not have a physical address of its own – it could be any number of addresses within the 500 acres covered by the special district. It was unclear how the respondent would answer this question.

**Recommendation:** Be advised that this question may yield inconsistent data, especially for special districts.

### **Finding #9: Fiscal Year (Item 6)**

Respondents had little trouble reporting their fiscal year. Some respondents may need to look up this information, especially if they are consultants, rather than employees (as in the case of some special districts). However, these respondents said it would not be difficult to find the information. One respondent mistakenly wrote the date his fiscal year starts (10/01), but went back to correct it.

**Recommendation:** None.

### **Finding #10: Year Formed (Item 7)**

If respondents did not know the year off the top of their heads” they generally had an easy time finding it (one respondent looked for a set of commemorative golf balls that had the founding date on them).

**Recommendation:** None.

### **Finding #11: Authorizing Legislation (Item 8)**

None of the respondents in Texas were able to answer this question during the interview. Two city respondents wrote in their city type (“General Law Type A”), another would write “home rule,” while others said they would reference creation documents or the Texas Almanac (published annually by the state). One special district respondent thought the question was asking which state agency oversees their actions, so she wrote “Texas Commission on Environmental Quality (TCEQ).”

All of the respondents in Ohio stopped to ask for clarification. They were initially unable to answer the question. After thinking about the question, respondents assumed (by default) that this question intended to capture the document that lays out the rules of governing power. With the exception of one person, these respondents thought this question was referring to the Ohio Revised Code (ORC). The ORC is the sum of all the legislation the Governor has approved within the state. It is separate from the State Constitution. It provides general rules of operation and scope of power for government entities within the state.

The two special districts (an airport authority and a library district) also reported the ORC in this question. The ORC does provide for the creation of an airport authority. However, there does not seem to be a particular section of the code that calls for library districts or other types of special districts.

Finally, the only respondent who did not settle on the ORC (by default) for his answer was a county administrator. He initially thought the ORC would be the best answer, but looked up information about



county governments because he was unsure. He ultimately changed his answer to “the Ohio State Constitution,” because County governments pre-date statehood in Ohio. Accordingly, the State Constitution provides for their existence.

**Recommendation:** Be advised that this question may yield inconsistent data at best, and unusable data at worst. This question is also quite burdensome for respondents because they are not sure of what information to provide. Respondents may need to contact the survey staff for clarification, increasing the customer service burden. Consider deleting this question, or rephrasing it to limit its scope.

**Resolution:** GOVS staff will inform Steve Owens of these findings and request information about the data that was received on the old Directory Survey. Depending on the outcome of that discussion, the question may be modified or deleted.

## Finding #12: Debt (Items 9-12)

### Long-Term and Short-Term Debt

Generally, these questions performed as expected. Respondents correctly interpreted the meaning and intent of the question, and answered correctly. A few respondents offered suggestions for other types of long-term debt to include: commercial loans (though these loans might be included with mortgages), certificates of obligation (i.e., councilmanic bonds). A few other respondents suggested adding the following to the list of short-term debt types: commercial paper, short-term bank loans.

The term “tax-anticipation notes” was not a familiar term to any of the Ohio respondents. However, the term did not keep them from answering the question correctly.

It is worth noting that respondents in Ohio tended to think of a different time period for short term debt. They tended to describe short-term debt “between 1-5 years.” Although these respondents answered the questions correctly, there is some potential for respondents to commit response errors if they do not read the question carefully enough the note the time frame.

### Other Debt

Respondents in the Texas mentioned other types of debt their governments were authorized to issue. They included the following: capital leases, interest-free loans with other governments (e.g., counties, state), revenue notes, and credit agreements. One respondent thought for a bit prior to answering. He was considering whether loans were included. For him, debt was the same as an instrument, so loans were excluded. It is unclear whether or not this is a response error.

A respondent in Ohio reported debt her city had taken on in a prior administration to pay for health care costs of some employees. Through some sort of lawsuit, the city was required to pay for these healthcare costs. The respondent didn’t think this kind of debt fit into Q9.

## Voter Approval

This question was problematic for respondents in both Texas and Ohio. For one city in Ohio and one city in Texas, certain types of debt require voter approval, while other types of debt do not require voter approval. For the city in Texas, the respondent answered both “yes” and “no.” Voter approval is necessary for tax revenue bonds, but not for certificates of obligation. The city in Ohio reported a similar situation. The respondent indicated that they would have to have voter approval to issue bonds to pay for the building of a brand new community center, but not for improvements to the city hall building. This respondent answered “no” because voter approval was not required in *all* instances of debt issue. She interpreted this question to be referring to absolute voter approval. Another city in Ohio reported that voter approval may be required for incurring debt that exceeds a certain dollar amount.

**Recommendation:** Clarify the intent of the voter-approval question. Modify the question accordingly.

**Resolution:** GOVS staff will check with Christopher Pece regarding the intent of the voter-approval question. Any changes to the question will be based on the outcome of that discussion.

## Finding #13: Licenses (Item 13)

While respondents were not always sure if they had the authority to impose a given license or permit fee (especially if they had never done so in the past), they mostly indicated that they would check with the appropriate staff to verify the answers.

Most of the respondents in Ohio may have answered this question incorrectly. Ohio law allows cities, counties, and townships (although it is unclear if it is *all* types of townships) to include a “piggy back fee” of five dollars to the state motor vehicle license fees. Only one city and one county answered “yes” to this question because they actually do collect that extra fee. However, because this extra fee is something that any city or county could collect, the other cities, townships, and county we interviewed also should have answered “yes” to this question. This pervasive response error may be due to the fact that some respondents are not aware of this extra tax or may not remember that they have the ability to impose it, when they have not done so in the past.

In Texas, one respondent may have incorrectly reported a beverage tax. This respondent answered “yes” to “Alcoholic beverages licenses,” but went on to describe a “mixed beverage tax.” Another respondent in Texas reported that the city assessed a fee for obtaining certified copies of birth certificates. Clearly this fee is not related to either licensing or permits, but the respondent still included this fee. It was unclear if this was a correct response.

There was still some confusion about what should or should not be included in “amusement licenses.” In Ohio, respondents were uncertain if that category included carnivals, parades, block parties, or other public gatherings.

Respondents in both Texas and Ohio pointed out that they offer business licenses, but not occupational licenses. The wording of the category, “Occupational and business license,” implies that the

government does both. For one respondent in Ohio, this prompted her to answer the question incorrectly (she answered “no”), because the city only issued business licenses. Additionally, one respondent answered this question incorrectly because he failed to notice the example of “inspection fees” at the end of the list. The other examples were irrelevant, so he stopped reading them. The county he works for does do building inspections but he didn’t notice he should report that activity here. One other respondent may also have committed the same error. She answered “no” to this question, but based on how she described other permits, she implied that there were also inspections of businesses.

Because “Other licenses or permit fees” allows only a small space to specify the different fees, some respondents indicated that they would probably submit a fee schedule with their questionnaire that outlines all of the various fees they charge.

Finally it is worth noting that respondents in Ohio tended not to notice to “Specify” space in the question, leaving it blank. We believe these omissions were a function of the form design, in which the “specify” line is part of the dashed line connecting to the response options. With proper form design, we don’t think these omissions will be a problem.

In Texas, there was some confusion about the meaning of “public utilities licenses.” Some respondents equated this term with franchise fees.

**Recommendations:**

- Consider adding additional examples of “amusement licenses.”
- Change the wording of the “Occupational and business license” to “Occupational or business licenses.”
- Move the most common examples included in Q13G and H (such as “inspection fees”) to the beginning of the list, as respondents will be more likely to notice these types of fees.
- Consider specifying whether franchise fees should be included with “public utilities licenses.”

**Resolutions:**

- Additional examples will be added to “amusement licenses.”
- “Occupational and business license” will be changed to “Occupational or business licenses.”
- “Inspection and examination fees” will be moved so that it is the first example in Line G.
- “Building permits” will be moved so that it is the first example in Line H.
- GOVS staff will research whether franchise fees should be included with public utilities licenses.

**Finding #14: Taxes (Item 14)**

Overall, respondents in both Texas and Ohio did not have many problems with this question. Only one respondent, a County Administrator in Ohio, incorrectly interpreted this question. Accordingly, he answered some of the items incorrectly. He interpreted the question to be asking about the authority to impose the taxes or tax increases without voter approval. This interpretation prompted him to

incorrectly respond “no” to the authority to levy property taxes. While the county does enforce property taxes, it cannot increase property taxes without voter approval (and creating a levy on the ballot). He seemed to be confusing the incurring of certain kinds of debts (as in Q12) with the ability to collect property taxes.

Some respondents in Ohio and Texas were unfamiliar with pari-mutuels. Most of the respondents in Ohio were unfamiliar with a severance tax. These respondents tended to answer these two questions based on the fact that they would know what those taxes were if their governments levied them.

Respondents tended to report hotel taxes in the “Other taxes” category. It was not clear whether this tax belongs in the “Amusements sales tax” category. One Ohio respondent was also unclear if hotel taxes should be counted. While the city does receive revenue from the hotel tax, it was not something they specifically could levy. It was a state decision to implement a hotel tax and cities or counties get a “kick back” from those taxes.

**Recommendations:**

- Consider specifying where respondents should report their hotel/motel taxes.
- Add definitions or examples of pari-mutuels and severance taxes.

**Resolutions:**

- GOVS staff will research where respondents should report their hotel/motel taxes, and add it to the appropriate line.
- Definitions of pari-mutuels and severance taxes will be added.

**Finding #15: Retirement/Pension Plans (Items 15-23)**

This series of questions was extremely problematic for respondents. While the Texas respondents and the Ohio respondents had some difficulties that were unique to their particular state, there were two common issues across all of the respondents.

First, a number of respondents were unable to differentiate between “defined benefit pension plans,” “defined contribution plans,” and “hybrid pension plans.” This confusion persisted even after respondents read the parenthetical definitions after the question. The definitions were not adequate to alleviate this confusion.

The respondents in Texas mentioned two retirement systems, the Texas Municipal Retirement System (TMRS) and the Texas County and District Retirement System (TCDRS). Despite having the same retirement system, respondents characterized it differently. For example, some respondents characterized the TMRS as a defined benefit plan because the amount of money the employees and the agency contribute is a defined percentage of the employees’ salaries. Another respondent described this plan as a “hybrid pension plan” because both the employees contribute a certain percentage and the city doubles the amount of the employees’ contributions.

In Ohio, there appears to be one retirement system for these types of governments: Ohio Public Employee Retirement System (OPERS). Respondents tended to describe this system differently. Some respondents referred to this as a “defined benefit plan,” while other respondents referred to it as a “defined contribution plan.” Like the respondents in Texas, these respondents were thinking about the plans in terms of how much employees and the agency contribute. Two respondents in Ohio thought that defined benefit and defined contribution plans were the same thing.

Second, compounding the confusion about the difference between the three different types of plans was detailed knowledge of the retirement system. In Texas, there was some confusion about who controlled the two retirement systems. While most respondents thought TMRS was not a state plan (indicating it was *within* the state, but not *of* the state), one city government thought it was a state-run system.

In Ohio, even when respondents were clear on the difference between the different types of retirement plans and who operated the system, they were not aware of the exact structure of OPERS. Accordingly, only one respondent, who was from a city government, correctly answered this series of questions. OPERS, a state-run retirement system, has a defined benefit option, a deferred compensation option, and a hybrid option. This respondent, a finance director for the city, called the human resources director to verify a “yes” response to Q22, but he was reasonably confident that it was part of OPERS. Overwhelmingly, respondents in Ohio reported that employees participated in either defined benefit or deferred compensation or both.

A number of participants in Ohio tended to pause at Q15 because they noticed the word “administer” in the question. While these respondents knew the plans were state-run, their government did play an administrative role in making sure that the employees were enrolled and the deductions were processed. It wasn’t until respondents read ahead to Q16 that they realized how they should answer Q15. They again made the same comments when answering Q18 and Q21. Respondents in Texas also had difficulty with the word “administer.”

Finally, based on feedback from the respondents, we think that the reference to “457b” in Q18 should just be a “457” plan.

**Recommendations:**

- Change “457b” to “457” in the examples for Q18.
- Consider revising the definitions for the different types of plans to be more transparent to respondents. For example, create definitions that explain what the employees receive and who “manages” the investments.
- Eliminate the use of “administer” in Q15, Q18, and Q21.
- To reduce response errors that arise from respondents misinterpreting “operate, administer, or sponsor,” we recommend changing the structure of this question series. As an example of the restructuring, we include the defined benefit question:

Do any employees of your government participate in any defined benefit pension plans where ... (insert modified definition of the plan description)?

Yes

No

**(If yes)** Who provides that plan?

Your government

The state

Some other local government (e.g., city, county, etc.)

**Resolutions:**

- The current question series addressing retirement plans will be deleted.
- The following new questions will be added:

Do any of your government’s employees participate in any retirement or pension plans?

Yes

No – Skip to [insert item number]

**(If yes)** List the names of the retirement or pension plans that employees have the option of participating in. (An undelimited answer space will be provided.)

**Finding # 16: Post-employment Benefits (Items 24-26)**

In general, most respondents did not have any problems with this question. One respondent in Ohio answered this question incorrectly because she thought “post-employment benefits” referred to benefits for people who lose their jobs. She mentioned COBRA. She did not think that “post-employment benefits” referred to retiree benefits. One respondent in Texas also mentioned COBRA, and answered yes to Q24.

There was also some confusion about how to answer Q24 if the government agency helped pay part or all of the cost of the benefit. This confusion arose out of misinterpreting the “operate, administer, and sponsor” part of the question. The Ohio respondent mentioned above indicated that retirees had health care benefits, but that the county paid for the premiums. She referred to the county being “self-insured.” She should have reported these benefits in Q25, because they are part of the state plan. However, she reported (incorrectly) only COBRA in Q24, answering “no” to Q25 and Q26.

Finally, the extent to which these post-employment benefits are linked to a particular government, state, or other government retirement system will influence how respondents answer these questions. If respondents are not sure who “runs” the system (as with the systems in Texas), those errors will carry over into these questions.

**Recommendation:** Consider changing “post-employment” to “retiree.”

**Resolution:** The current post-employment benefits questions will be deleted and replaced with the following:

Do retirees of your government have the option of participating in any retiree healthcare plans?

Yes

No – Skip to [insert item number]

**(If yes)** List the names of the retiree healthcare plans that retirees have the option of participating in. (An undelineated answer space will be provided.)

### **Finding #17: Government Activity (Items 27-48)**

In Texas, we interviewed three utility/water/sewer districts and one port authority. In Ohio, we interviewed one airport authority and one public library district. For these special districts the relevant questions worked well. This series of questions also tended to work well for the other respondents. However, there were a few questions that were unclear to respondents in Texas, Ohio, or both.

Our meeting with a county in Texas included three respondents. Upon encountering Q28 (transit authority), one of the respondents said “yes,” while the other two respondents answered “no.” The respondent who said “yes” was thinking about the toll road that the county owns, while one of the other respondents was thinking about metro, which is one of the City of Houston’s responsibilities. Eventually, the respondent who said “yes” changed his answer to “no.” After seeing the question about toll roads on the next page, he suggested using the term “mobility” rather than “transit.”

A county administrator in Ohio incorrectly answered Q29. He indicated that the county operated an airport. He was referring to the airport authority that we also interviewed on this trip. The airport has a board on which appointees from two counties serve. Because the county appoints these members, the respondent answered “yes” for this question. However, the airport is its own independent entity and is not financially dependent on either county for its revenue.

It is worth noting that throughout this series of questions, respondents in Ohio tended to wonder about the role of appointing officials to serve as directors or board members if that meant they “operated” that activity.

In Q33 “refuse collection or disposal” was a vague term. A water control and improvement district in Texas treats sewage, turning it into sludge, which the district then hauls away. The respondent was unclear if hauling away the sludge constituted refuse disposal. Part of this respondent’s difficulty was the result of not knowing there were water and sewer questions coming later on in the questionnaire. Once this respondent saw those questions, she answered “yes” to Q33.

Other respondents also wondered about recycling programs. Some of these respondents indicated that their governments provide special collection programs for leaves, old appliances, or old computers. It

was unclear if they should report that information here (in at least one case, they did not provide trash collection, so the inclusion or exclusion of these items would change their answers).

For the most part, the utility, water, and sewer questions were not problematic. However, Q39 confused a few respondents. Some respondents thought this question was asking if the sewer and the water ran through the same pipes, making the question seem illogical. A few respondents, who did not have both water supply and sewer, commented that Q39 and Q40 didn't really make any sense to answer. These respondents answered "no" but did point out the lack of a skip pattern. This finding echoes what we saw in Round 1 with these questions.

One respondent in Ohio answered "yes" to Q36 and Q37. She knew her county had a "water resource center" that handled both water and sewer. Based on her description, it was difficult to tell if this center was an actual water utility. She indicated that the water and the sewer were not separate entities ("no" to Q39), but that the county kept separate records for both water and sewer (Q40). Her "yes" response to Q40 seems to be a response error, as the water and sewer are housed under the same resource center. She seemed to be answering this question based on the fact that residents receive an itemized bill from the water resource center that separates out water fees from sewer fees.

Question 41 (housing and redevelopment projects) was problematic for two respondents. One respondent indicated that the county did not construct or operate any sort of housing redevelopment projects, prompting a "no" response. The respondents then decided that because they "supported" some of these activities (they did not have to use their own funds) such as home ownership promotion and down-payment assistance, they should answer "yes."

Question 42 (community development) was problematic for a city in Ohio because they were a relatively wealthy community that did not have "slums." However, they do have a program in place to clean up any "eyesores" that might be within the community. For example, they have repaired or replaced a dilapidated fence on a resident's property. The city rarely has to take such actions, but they do have a program in place to do so. There was some initial confusion on how they should answer this question. However, the respondents settled on "yes" as the correct response.

The airport authority in Ohio was unsure of how to answer question Q43 (natural resources). The airport did some construction to their runways that involved digging up the soil and changing the elevation of the land. This work was not done explicitly for conservation efforts and it certainly was not done to benefit the greater community. However, these efforts did affect the soil and drainage on the airport authority itself.

A respondent in Ohio incorrectly reported that her county did perform soil conservation activities ("yes" to Q43). She went on to describe a soil conservation district in the county. While she knew this district was independent of the county, she knew that the county did provide them with some funding. However, the question asks if the government "performs activities." She incorrectly thought this included providing some money to this district. In her words, the question "didn't ask if we operate the



whole thing.” However, there may be other activities that her county does provide that she did not focus on to arrive at her “yes” response.

Question 44 also prompted respondents to ask for clarification. Some of these respondents were unsure what “open space” meant. They were also unsure if “open space” included parks in this question or in Q45.

Question 45 (recreational and cultural facilities) was also problematic for some respondents. One city in Ohio incorrectly answered “no” to this question because of the term “cultural facilities.” The city provides funding for cultural activities and events, they just don’t have any designated facilities (the respondent referenced a community center as an example. Another respondent initially answered “no” to this question, but then finally noticed the “memorials” example. She said the county has a Veterans Memorial. It was unclear if she should include this memorial.

This question also was highly problematic for the library district, based on a reverse order effect. The library district offers art displays, music events, and other cultural activities. However, the respondent answered “no” to this question because she noticed that there were questions about libraries later on in the questionnaire. She thought she would have an opportunity to report those activities in that question (in fact, she did not report them).

Question 48 (other activities) prompted a number of comments from respondents. They felt that this question was vague. They also felt that the question was misplaced if the intent was to capture any additional activities. The question text implies that respondents should only be thinking about Q27-47 (“activities not mentioned above”). However, given the position of the question, respondents may put down activities that they will report in later questions.

A couple of respondents in Texas municipalities mentioned cemeteries that were the responsibility of their city. They were unsure where this activity should be captured – perhaps it could be considered a memorial, and therefore part of Q45.

**Recommendations:**

- Consider moving Q46 (highways, streets) and Q47 (toll road) so that they appear before Q28 (transit authority).
- Consider moving the landfill and refuse collection questions so that they appear after the water and sewer questions.
- Add examples of the types of refuse collection. Clarify whether recycling and the other “special” collection programs that respondents mentioned should be included.
- Change “water supply” to “water supply system” in Q39.
- Consider changing “cultural facilities” to “cultural activities.”
- Move Q48 to follow Q55 (libraries).
- Consider adding “cemeteries” to the appropriate item.
- Consider specifying where parks are to be reported.



### **Resolutions:**

- Q46 (highways, streets) and Q47 (toll road) will be moved so that they appear before Q28 (transit authority).
- The landfill and refuse collection questions will be moved so that they appear following the water and sewer questions.
- Examples will be added to the refuse collection item. Recycling should be included, as well as periodic special collection programs. GOVS staff will propose wording.
- Q39 might be deleted. If it is kept, then “water supply” will be changed to “water supply system.”
- GOVS staff will research the possibility of changing “cultural facilities” to “cultural activities.”
- GOVS staff will research whether or not moving Q48 (other activities) so that it follows Q55 (libraries) will affect data negatively.
- GOVS staff will research where cemeteries should be reported.
- A new question about parks will be added, which will appear before Q44 (open space). GOVS will propose wording for the question.

### **Finding #18: Public Services (Items 49-54)**

This series of questions presented limited problems for respondents. However, there may have been some response errors. Respondents didn’t always know how to answer Q49 (police) or Q50/51 (fire/EMS) if their government contracted out the services. The airport authority in Ohio contracted out their police protection services with the county sheriff, but the respondent answered “no” to this question. In Texas, some of the small cities contracted with larger neighboring cities for fire and EMS services, but still answered “yes,” because the service is provided, even if the city does not do it themselves.

We also encountered a fairly unique situation in Houston. One village we met with owns 18.5% of fire/EMS department; five neighboring villages own the remaining shares. None of the villages were big enough to provide these services on their own, and forming an interlocal agreement was less expensive than contracting with the City of Houston. The respondent at this village ended up leaving the fire and EMS questions blank, because she wasn’t sure how to answer them.

Question 54 contained a problematic term for some respondents. According to these respondents, the term “welfare services” was not the appropriate description for the examples in this question. A city and two counties provided transportation services for the elderly in their community. However, they did not view this to be a welfare service. Furthermore, because this example was “buried” at the end of the list, one respondent almost missed it. They associated welfare services with the federal programs that provide food stamps or child/family services. For the county respondents, these latter programs were the first thing they thought of when reading this question. Both counties had both types of programs.

**Recommendations:**

- Consider adding instructions to include or exclude contracted services for police, fire, and EMS.
- Use a different term to describe the totality of the services respondents should report in Q54.

**Resolutions:**

- GOVS will propose wording to instruct respondents to either include or exclude contracted services.
- OEPI staff proposes the following change for Q54: “Does your government provide services to the elderly, homeless, needy, veterans, children, or disabled people in the community? (For example, transportation services, medical and cash assistance, nursing homes, foster care, day care, veterans services, homeless shelters, food banks, welfare programs, etc.)”

**Finding # 19: Library Services (Item 55)**

We only interviewed one library district. However, this interview suggested that this series of questions would present problems for library districts. The respondent indicated that she did not understand the separation of “regional” and “community” libraries. According to this respondent, this distinction does not exist for most library districts. While a given district may be a “regional” library district, the libraries exist at the community level. Based on this description, it seems unlikely that this question will distinguish the two different types of library districts.

Also, as described in Finding 17, this respondent was looking for a question where she could report the cultural activities that the library system sponsors. She did not include them in “Other library services” because she did not think of those activities as services. Our recommendation to place Q48 after this question would also take advantage of an order effect that could help prompt this group of respondents to report these cultural activities.

Finally, one respondent reported that his government did have a law library (“yes” to Q55D). Based on how the respondent describes this library, this answer may have been a response error. The state of Ohio requires that the county provide space for a law library (it is housed in the county office building). Most of the library funding comes from the state, but the county does supplement some of the funding. As this respondent described this library, it is unclear who actually has to operate and fund the library.

**Recommendation:** Consider adding definitions to or eliminating the distinction between “regional” and “community” libraries.

**Resolution:** GOVS staff will discuss the differences between community and regional libraries with staff in the Education and Library Statistics Branch. The question may be modified depending on the outcome of that discussion.

### **Finding #20: Judicial and Legal Activities (Items 56-58)**

There was some confusion with Q56 at the types of “legal services” that respondents should report. For example, one Ohio respondent answered “yes” to this question because the village had a solicitor that took care of legal matters for the village, such as traffic tickets. It was unclear if these are tickets that the village employees might incur. If the residents of the village get a ticket, it falls under the jurisdiction of the county courts. A special district in Texas answered “yes” because they had a lawyer that would take people to court if they did not pay their taxes. It was unclear if either of these situations should be included in this question.

The correctional facilities questions performed well.

**Recommendations:** Consider revising the definition for “legal services.”

**Resolution:** The recommendation was not accepted. The types of legal services described in the finding are considered to be legal services, and therefore should be included. Respondents were answering the question correctly, and the question is performing as it was intended.

### **Finding #21: Finance Questions (Items 59-62)**

Overall, these questions performed well. Although our respondents either were not the most knowledgeable respondents for this series or did not know the information “off the top of their heads”, they indicated that answering these questions was not too onerous.

It is also worth noting that a number of the governments did not separate out fringe benefits from their payroll estimates in Q61. For some governments, they have a separate budget line-item for some of the fringe benefits (such as health care expenses), but not for all of the potential fringe benefits. Other governments don’t separate out any of the items they should be excluding. It won’t be possible to know if these estimates include fringe benefits the way the question is currently structured.

**Recommendation:** Consider removing the fringe benefits exclusion from Q61. Add a follow-up question to establish whether or not the figure provided in Q61 includes fringe benefits. One possibility:

“Does the annual gross payroll figure reported in (61) include fringe benefits?”

Yes

No

(Note: The reference to item 61 should appear as it appears on the form, i.e., reverse-print bubble number.)

**Resolution:** The recommendation was not accepted, in order for the GUS to be consistent with the Employment Survey.

## Other Recommendations

Because the structure of some of the questions will change (i.e., the pension and retiree benefits questions) to include “**(If Yes)**” follow-up questions, we recommend modifying Q51/Q52 (EMS) to be consistent with this structure. The two questions would then read:

“Does your government provide emergency medical services (EMS)?

Yes

No – Skip to Q53

**(If Yes)** Are emergency medical services separate from fire services?

Yes

No

## **About the Response Improvement Research Staff (RIRS)**

The Response Improvement Research Staff (RIRS) in the Office of Economic Planning and Innovation (OEPI) assists economic survey program areas and other governmental agencies with research associated with the behavioral aspects of survey response and data collection. The mission of RIRS is to improve data quality in surveys while reducing survey nonresponse and respondent burden. This mission is achieved by:

Conducting expert reviews, cognitive pretesting, site visits and usability testing, along with post-collection evaluation methods, to assess the effectiveness and efficiency of the data collection instruments and associated materials.

Assisting program areas with the development and use of nonresponse reduction methods and contact strategies.

Conducting empirical research to help better understand behavioral aspects of survey response, with the aim of identifying areas for further improvement as well as evaluating the effectiveness of qualitative research.

For more information on how RIRS can assist your economic survey program area or agency, please visit <http://cww.census.gov/econ/oepi/RIRS/> or contact the staff chief, Diane Willimack.

## Appendix A: Cognitive Research Methodology

Cognitive research is used in survey methodology “(a) to understand the thought processes used to answer survey items, and (b) to use this knowledge to find better ways of constructing, formulating, and asking survey questions” (Forsyth and Lessler, 1991).<sup>1</sup> Cognitive interviews traditionally focus on the four steps of Tourangeau’s (1984) cognitive response model: comprehension, retrieval, judgment, and communication/reporting.<sup>2</sup> Comprehension refers to the respondent’s interpretation and understanding of the question’s language, structure, and grammar. In order to answer the question, a respondent must understand what information is being requested on the survey. Retrieval is the step where relevant information is obtained, either from records or from memory. The next step, judgment, describes the respondent’s evaluation of the completeness or relevance of the data obtained. It is here that estimates are made based on partial or incomplete data. The last step, communication or reporting, deals with mapping the response to the answer space provided and possibly altering the answer.

While Tourangeau’s model is suitable for household and social surveys, the establishment survey setting presents additional factors that must be considered. First, instead of or in addition to a reliance on memory, establishment surveys rely heavily on records and the information contained within them. Second, organizations tend to have distributed knowledge. Some people are experts in one type of information, while others keep information about something else. Third, competing priorities, both for the organization and the individual(s) completing the questionnaire, mean that the survey sometimes does not receive the amount of attention that researchers and data collectors would like. Finally, organizations regularly authorize only a few individuals to release data. If the data provider is not authorized to release the data, an additional step must be added to the response process. Tourangeau’s model was expanded by Sudman *et al* (2000) to account for these factors.<sup>3</sup>

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<sup>1</sup> Forsyth, B.H. and Lessler, J.T. (1991). “Cognitive Laboratory Methods: A Taxonomy.” In Measurement Errors in Surveys, P.P. Biemer, R.M. Groves, L.E. Lyberg, N.A. Mathiowitz, S. Sudman (eds). New York: John Wiley & Sons, Inc.

<sup>2</sup> Tourangeau, R. (1984). “Cognitive Sciences and Survey Methods.” In Cognitive Aspects of Survey Methodology, T.B. Jabine, M.L. Straf, J.M. Tanur, and R. Tourangeau (eds). Washington, DC: National Academy Press.

<sup>3</sup> Sudman, S., Willimack, D.K., Nichols, E., and Mesenbourg, T.L. (2000). “Exploratory Research at the U.S. Census Bureau on the Survey Response Process in Large Companies.” Paper prepared for presentation at the Second International Conference on Establishment Surveys, Buffalo, NY.



## Appendix B: Cognitive Interview Protocol

This is the protocol that was used during cognitive interviews in New Jersey and the metropolitan Atlanta area.

### General Probes

What were you thinking when you were answering this question?

How did you arrive at your answer?

You reported \_\_\_\_\_. Can you tell me more about that?

### 8: authorizing legislation

In your own words, what do you think this question is asking?

How did you arrive at your answer?

What does the term “legal citation” mean to you?

What does the term “authorizing legislation” mean to you?

### 9-11: debt

In your own words, what did you think this question was asking?

How did you arrive at your answers?

9: What does the term “long-term debt” mean to you in this question?

9: What does the term “conduit debt” mean to you?

10: what does the term “tax-anticipation notes” mean to you?

11: If respondent reports “other debt,” probe that type of debt (see if it could possibly fall into another category): You said your government has the authority to issue \_\_\_\_\_ type of debt. Can you tell me more about that kind of debt?

If “No” to 9-11: Does your government have the authority to issue debt?

### 13: license/permit fees

If the respondent appears to have difficulty with any of the terms, probe.

If the respondent answers “No” to all items: Does your government have the authority to impose license and permit fees?

### 14: taxes

In your own words, what did you think this question was asking?

How did you arrive at your answers?

What does the term “taxes” mean to you?

If the respondent reports some “other type of tax, probe.

If the respondent doesn’t understand other terms, probe.

If the respondent answers “No” to all items: Does your government have the authority to levy taxes?

### 15-26: retirement plans

Note: Ask these probes after R completes #26.

15-17: What does “defined benefit pension plan” mean to you?

18-20: What does “defined contribution pension plan mean to you?

21-23: What does “hybrid pension plan” mean to you?

24-26: What does “post-employment benefit plan” mean to you?

How did you go about answering questions 15-26?

Can you tell me in your own words what #15 (18, 21) is asking? How does that question differ from #16 and #17 (#19/20, #22/23)?

What types of retirement or pension plans do you offer your employees?

How easy or difficult was it to decide how to report those plans with these questions?

### **34-40: utilities, water, sewer**

How do you typically refer to your utilities? Would you say that your government owns them, operates them, or something else?

How do you typically refer to your water and sewer functions? Are they systems? Is there some other term that you use for them?

36: In your own words, what is this question asking you?

38: How do you typically refer to your sewers? Do you own them, operate them, or something else?

39: In your own words, what is this question asking you?

(Probe on apparent answer inconsistencies within this series.)

### **37-38: housing/redevelopment/community development**

In your own words, what did you think these questions are asking?

How did you arrive at your answers?

Probe these activities. Find out if the government contracts out the services.

### **39-40: natural resources, open space/land preservation**

In your own words, what did you think this question was asking?

How did you arrive at your answer?

Probe these activities. Find out if the government contracts out the services.

Probe any of the terms that respondents might not understand.

### **49-50: EMS/fire**

If yes to both, find out if funding sources are separated.

### **53: welfare services**

- What types of activities do you typically consider to be “welfare services”?
- How did you arrive at your answer?

### **56-57: correctional facilities**

- How did you arrive at your answers to these questions?
- In your own words, what is #57 asking?

### **58-61: revenue, expenditure, payroll, debt**

- How did you go about answering this question?
- Would you reference any reports? If so, which ones? Would you be able to use a number straight from those reports, or would you need to manipulate it in some way?

- 60: Does your government typically include or exclude fringe benefits from its payroll figures?

### Wrap Up

- Any questions particularly easy to answer? Particularly difficult?
- Approximately how long do you think it would take to complete this survey, including the time spent to consult with others, run/pull reports, look at records, etc.?
- Who in your government would be the best person to complete this form?

## **Appendix C: Questionnaire Used During Round 2 Testing**

The following pages contain the questionnaire that we used during the cognitive interviews in Ohio and Texas.

**2011 GOVERNMENT UNITS SURVEY**  
**Census of Governments**  
Draft (12/03/2010)

Mailing and Contact Information:

**Due Date: March 4, 2011.**

**RETURN VIA MAIL TO:**

U. S. Census Bureau  
1201 East 10<sup>th</sup> Street  
Jeffersonville, IN 47132-0001

**Introduction and Survey Purpose:**

This survey collects descriptive information on the basic characteristics of local governments in preparation for the 2012 Census of Governments. Data from this survey will also be used to produce the official count of local government units in the United States and to update and verify the mailing addresses of government units.

**General Instructions**

- Use a blue or black ink pen.
- Mark the box with an X next to the appropriate response to each question.
- By “your government” we mean the unit of government listed in the mailing address above.

1. Has your government ceased to exist?

- Yes – Effective Date: *Month (MM)* \_\_\_\_\_ *Day (DD)* \_\_\_\_\_ *Year (YYYY)* \_\_\_\_\_  
 No

2. Is your government a fiscally dependent unit on another government, unit, agency, office, etc.? (*For example, your government is unable to adopt its budget, levy taxes, set rates or charges, or issue bonded debt without approval by another government.*)

- Yes -  County Dependent     City Dependent     Township Dependent     Other – *Specify:* \_\_\_\_\_  
 No

3. Is the mailing address listed above correct?

- Yes  
 No

4. Is your government physical location the same as the location shown in the mailing address? (P.O. Box and rural route addresses are not physical locations).

- Yes  
 No - *Enter physical location:* \_\_\_\_\_

5. Does your government have an Internet website that contains information about your government and its activities?

- Yes - *Enter the web address (e.g., www.mylocalgov.state.us)* \_\_\_\_\_  
 No

6. On what date does your government’s fiscal year end?

*Month (MM)* \_\_\_\_\_      *Day (DD)* \_\_\_\_\_

7. What year was your government was first incorporated or formed? *Year* \_\_\_\_\_

8. What is the legal citation of your state authorizing legislation under which your government was formed?

\_\_\_\_\_

9. Is your government authorized to issue long-term debt with an original term of more than one year?  
(For example, bonds, mortgages, revenue bonds, special assessment bonds, general obligation bonds, industrial development revenue bonds, conduit debt, etc.).....Yes No

10. Is your government authorized to issue short-term debt with an original term of less than one year?  
(For example, tax-anticipation notes, bond-anticipation notes, interest-bearing warrants, etc.).....Yes No

11. Is your government authorized to issue any other debt not specified above?

- Yes – Specify \_\_\_\_\_
- No

12. Does your government require voter approval to issue debt? ..... Yes  No

13. Does your government have the **authority to impose** any of the following types of license or permit fees?  
(Mark “Yes” or “No” for each item)

- A. Alcoholic beverages license.....Yes No
- B. Amusement license (For example, race tracks, theaters, athletic events, etc.).....Yes No
- C. Hunting and fishing license.....Yes No
- D. Motor vehicles license.....Yes No
- E. Motor vehicle operators license.....Yes No
- F. Public utilities license.....Yes No
- G. Occupation and businesses license (For example, barber, chain store, examination and inspection fees, etc.)..... Yes No
- H. Other licenses or permit fees (For example, marriage license, building permits, etc.) – Specify \_\_\_\_\_..... Yes  No

14. Does your government have the **authority to levy** any of the following types of taxes?  
(Mark "Yes" or "No" for each item)

- A. Property tax.....Yes  No
- B. General sales and gross receipts tax.....Yes  No
- C. Alcoholic beverages sales tax .....Yes  No
- D. Amusements sales tax.....Yes  No
- E. Motor fuels sales tax.....Yes  No
- F. Insurance premiums sales tax.....Yes  No
- G. Pari-mutuels sales tax.....Yes  No
- H. Public utilities sales tax.....Yes  No
- I. Tobacco products sales tax.....Yes  No
- J. Individual income tax.....Yes  No
- K. Corporation net income tax.....Yes  No
- L. Death and gift tax.....Yes  No
- M. Documentary and stock transfer tax.....Yes  No
- N. Severance tax.....Yes  No
- O. Other tax – Specify \_\_\_\_\_.....Yes  No

15. Does your government operate, administer, or sponsor any defined benefit pension plans? (A *defined benefit pension plan* is one where the benefit is determined by a set formula, such as a flat amount per year of service, a percentage of salary, or a percentage of salary times years of service.) .....Yes  No

16. Do the employees of your government participate in any defined benefit pension plans provided by the **state** government? .....Yes  No

17. Do the employees of your government participate in any defined benefit pension plans provided by **another local** government? .....Yes  No

18. Does your government operate, administer, or sponsor any defined contribution pension plans? (A *defined contribution pension plan* is one where the benefit is determined by investment returns in an individual account. Examples include profit sharing plans, money purchase (e.g. 457b, 403b, 401k), and stock bonus plans.).....Yes  No

19. Do the employees of your government participate in any defined contribution pension plans provided by the **state** government? .....Yes  No

20. Do the employees of your government participate in any defined contribution pension plans provided by **another local** government? .....Yes  No

21. Does your government operate, administer, or sponsor any hybrid pension plans? (*A hybrid pension plan is one that combines the features of a defined benefit and defined contribution plan.*).....Yes  No
22. Do the employees of your government participate in any hybrid pension plans provided by the **state** government? .....Yes  No
23. Do the employees of your government participate in any hybrid pension plans provided by **another local** government? .....Yes  No
24. Does your government operate, administer, or sponsor any post-employment benefit plans? (*For example, post-employment healthcare, post-employment long-term care, and post-employment disability benefits*).....Yes  No
25. Do the employees of your government participate in any post-employment benefit plans provided by the **state** government?.....Yes  No
26. Do the employees of your government participate in the post-employment benefit plan(s) provided by **another local** government? .....Yes  No
27. Does your government operate a liquor store? .....Yes  No
28. Does your government operate a transit authority? .....Yes  No
29. Does your government operate an airport? .....Yes  No
30. Does your government operate a sea or in-land port? .....Yes  No
31. Does your government operate a hospital? .....Yes  No
32. Does your government operate a landfill? .....Yes  No
33. Does your government provide refuse collection or disposal? .....Yes  No
34. Does your government own a gas utility? .....Yes  No
35. Does your government own an electric utility?.....Yes  No
36. Does your government supply water within its jurisdiction?.....Yes  No
37. Does your government own a water utility? .....Yes  No
38. Does your government operate a sewer system? .....Yes  No
39. Is the sewer system separate from the water supply? .....Yes  No
40. Does your government keep separate records for the sewer system and the water supply?.....Yes  No



41. Does your government construct, operate, or support housing and redevelopment projects? (*For example, "Section 8" assistance, housing and mortgage finance agencies, promotion of homeownership, and assistance for repair and renovation of existing homes, etc.*).....Yes  No
42. Does your government perform activities related to community development? (*For example, use of community development block grants, renewal of urban areas, clearing of slums, redevelopment of rural areas, etc.*).....Yes  No
43. Does your government perform activities that affect natural resources? (*For example, irrigation, drainage, flood control, soil conservation, land reclamation, fisheries, forestry, etc.*).....Yes  No
44. Does your government perform activities related to open space or land preservation?.....Yes  No
45. Does your government provide or financially support recreational and cultural facilities? (*For example, galleries, zoos, botanical gardens, memorials, community music, etc.*) .....Yes  No
46. Is your government responsible for highways, streets, roads, alleys, bridges, tunnel, ferry boats, or related structures?.....Yes  No
47. Does your government operate a toll road? .....Yes  No
48. Does your government provide any other activities not mentioned above?  
Yes – *Specify* \_\_\_\_\_  
 No
49. Does your government provide police protection service? .....Yes  No
50. Does your government provide fire protection services? .....Yes  No
51. Does your government provide emergency medical services (EMS)?  
Yes  
 No – *Skip to 53.*
52. Are emergency medical services separate from the fire services? .....Yes  No
53. Does your government provide regulation and inspection services? (*For example, buildings and construction regulation, licensing and regulation of financial institutions and the examination of professional occupations*).....Yes  No
54. Does your government provide welfare services? (*For example, maintenance of nursing homes or other institutions for the benefit of veterans or needy persons, child services, handicapped transportation or services to the homeless, etc.*).....Yes  No
55. Does your government provide any of the following types of library services?
- A. Public regional libraries.....Yes  No
  - B. Public community libraries.....Yes  No
  - C. Academic libraries.....Yes  No
  - D. Law libraries.....Yes  No
  - E. Other library services – *Specify*\_\_\_\_\_.....Yes  No
56. Does your government perform judicial or legal activities that relate to courts, legal services, or

legal counseling? (For example, criminal and civil court expenditures, court related activities, legal departments, attorneys or child support enforcement.) .....Yes No

57. Does your government operate any of the following types of correctional facilities?
- A. Prison.....Yes No
  - B. Jail.....Yes No
  - C. Juvenile correctional facility.....Yes No
  - D. Other correctional facility- Specify\_\_\_\_\_.....Yes No

58. Does your government use any privately-owned correctional facilities? (For example, detention centers, jails, other correctional facilities, etc.).....Yes No

59. How much revenue did your government receive in the last completed fiscal year? (If none, enter \$0. Estimates are acceptable. Include all taxes, charges, state or Federal grants, etc. Consolidate amounts covering all funds and accounts of your government, net of any duplicative transfers between funds, amounts of expenditure from bond funds, construction accounts, and other capital funds. Exclude borrowings.)

\$\_\_\_\_\_

60. How much did your government expend in the last completed fiscal year? (If none, enter \$0. Estimates are acceptable. Include salaries, wages, capital outlay, interest on debt, current operations, payments to other governments, etc.)

\$\_\_\_\_\_

61. What was your government's annual gross payroll (before deductions) in the last completed fiscal year? (If none, enter \$0. Estimates are acceptable. Include salaries, wages, fees, commissions, overtime, premium, night differential pay, bonuses, incentive payments, amounts withheld for taxes, employee contributions to retirement systems, etc. Exclude fringe benefits, lump-sum payments, and the value of living quarters and subsistence allowances furnished for employees.)

\$\_\_\_\_\_

62. How much outstanding debt did your government have at the end of the last completed fiscal year? (If none, enter \$0. Estimates are acceptable. Include bonds, mortgages, revenue bonds, special assessment bonds, general obligation bonds, industrial development revenue bonds, conduit debt, tax-anticipation notes, bond-anticipation notes, interest-bearing warrants, etc.)

\$\_\_\_\_\_

**I. REMARKS** (Please use this space for any explanations that may be important to understanding any of your responses)

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Name of person to contact regarding this report	Title	Telephone	Fax	Internet e-mail address
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**THANK YOU FOR COMPLETING THE 2011 GOVERNMENT UNITS SURVEY**