

# Survey of Native Nations Phase 2 Questionnaire

## Introduction

Welcome to the Survey of Native Nations and thank you for your participation.

### PURPOSE OF SURVEY

We are asking you to complete a survey concerning the revenues and expenditures of your tribal government. The U.S. Census Bureau conducts a similar survey called the Census of Governments every five years. Through the Census of Governments, state and local governments have long had access to information essential for budgetary planning, program evaluation, and public policy support. Tribal governments have not been a part of the Census of Governments.

The Survey of Native Nations is intended to remedy this data gap and provide tribal governments with the data needed for their planning and policy purposes, and to enable tribes to assess their finances as compared to other governments. Participation in this survey requires authorization by your tribal government.

We hope the Survey of Native Nations becomes a valuable tool for long-term tribal financial planning, for identifying opportunities to maximize tribal revenue streams, and for assisting tribal leaders in telling the stories of their communities.

### DATA USE AND CONFIDENTIALITY

As part of the Federal Reserve System, the Federal Reserve Bank of Minneapolis has a long history of secure data collection and handling. The Center for Indian Country Development (CICD), which is based at the Minneapolis Fed, will not release to the public any confidential information that is individually identifiable to a specific survey respondent. CICD considers confidential information to include all data submitted by a survey respondent that the respondent keeps private or closely held and that is not available to the public. The data you provide in response to this survey will be used to prepare confidential customized reports for your tribal government showing your government's finances in comparison to those of other non-tribal governments. Data from the survey may also be aggregated with data from other tribal survey respondents. CICD analysis of non-identifiable, aggregated survey data may be accessible by the public in strict conformity with CICD's [Principles for Research and Data Use](#). CICD may be required to transfer confidential information if compelled to do so by law or legal process, in which case CICD will provide prompt notice to each affected respondent and will take reasonable steps to ensure that the confidential information is subject to confidential treatment by the recipient.

☐ By checking this box, you certify that you are authorized by your tribal government to participate in the Survey of Native Nations. If you are not authorized to access this survey application on your tribe's behalf, please exit the survey immediately.

## General Instructions

Each individual contributing information to the survey on behalf of your tribal government should carefully read these general instructions as well as all related definitions and instructions for the relevant section(s).

Note especially:

1. In the next section, you will be asked to identify your tribal government's fiscal year that ended between July 1, 2022, and June 30, 2023. This is the fiscal year that will be referred to throughout the rest of the survey as the **"survey fiscal year."**
2. The focus of the survey is your tribal government and the services it provides. This includes governmental services that your tribal government may provide through entities that are tribally owned enterprises or otherwise legally separate from the government itself (also known as component units)—for example, authorities for tribal housing, education, utilities, or health. This survey will use the term **"your tribal government and its service entities"** throughout to mean your tribal government itself and these separate governmental service-providing entities.
3. Your tribal government may have enterprises that are primarily intended to be profit-generating businesses (rather than providing governmental services), such as gaming operations. This survey will ask about transfers and distributions to your tribal government from these businesses—but the survey purposely does **not** intend to ask for information about these businesses themselves. Employee counts, overall revenues, overall expenditures, and other information about these businesses should not be included in your survey responses.
4. You may report on either a cash or accrual basis.
5. Please note that, while your tribal government is free to decline to answer any question, providing numeric responses wherever possible will result in reporting that is far more accurate and useful for your tribal government. If you are unsure of an exact amount, an estimate is greatly preferable over leaving an item blank.
6. Please carefully read the definition of each item to determine whether it applies to any of your tribal government's transactions. You will likely be asked about items that do not apply to your tribal government; this information is being collected to help your tribal government make comparisons to other governments.
7. Some items reference a specific date. Where this applies, the given date was selected to ensure data comparability with other surveys.
8. Please report amounts covering all funds and accounts of your tribal government except for any employee retirement funds administered by your tribal 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 your tribal government.
9. When entering numbers, enter 0 only if an amount was actually zero. Do not add symbols like dollar signs, negative signs, commas, or periods.

## Section 1: About Your Tribal Government

Below is the information on file for the main point of contact for your tribe for this survey.

If you need to update title, phone, or fax numbers below, please do so and click "Take Survey" when complete.

If you do **not** need to update contact information, simply click "Take Survey."

If the person below is not the correct main point of contact—or if you have any other difficulties with this page—please reach out to our team. Contact information is listed in the top right corner above.

First name

{Text}

Last name

{Text}

Title

{Text}

Email

{Text, validated as email}

Area code and phone number

{Text, validated as phone number}

Extension

{Text}

Area code and fax number

{Text, validated as phone number}

Which of the following indicates the ending date of your tribal government's fiscal year that ended between July 1, 2022, and June 30, 2023? Use this fiscal year even though a more recent one may be available. This is the fiscal year that will be referred to throughout the rest of the survey as the **survey fiscal year**.

{Single-select}

- 2022: July
- 2022: August
- 2022: September
- 2022: October
- 2022: November
- 2022: December
- 2023: January
- 2023: February
- 2023: March
- 2023: April
- 2023: May
- 2023: June
- Other (please specify)

Which, if any, of the following governmental services and functions does your tribal government perform through one or more legally separate entities? Please select all that apply. In later sections, include these entities' revenues, expenditures, and other information when answering questions about your tribal government and its service entities.

{Multi-select}

- ☐ Transportation (i.e., streets, highways, bridges, ports, etc.)
- ☐ Education
- ☐ Job training and workforce development
- ☐ Health and hospitals
- ☐ Cultural programming and preservation
- ☐ Housing and community development
- ☐ Natural resources
- ☐ Parks and recreation
- ☐ Land acquisition
- ☐ Public safety (i.e., police, fire, inspection and regulation, etc.)
- ☐ Judicial and legal (e.g., court activities)
- ☐ Corrections (i.e., probation and parole, correctional facilities, etc.)
- ☐ Utilities (i.e., public transit, water, electric, gas, etc.)
- ☐ Solid waste management and sewerage (i.e., recycling, garbage, etc.)
- ☐ Other (please explain below)

Below, please share any additional information that is relevant in understanding your tribal government's point(s) of contact, fiscal year, or functional structure.

{Text}

## Section 2: Government Employee Count and Payroll

### *Important:*

*“Your tribal government and its service entities” refers to your tribal government itself and any of its legally separate governmental service-providing entities or component units, such as authorities for tribal housing, education, utilities, or health. In this section, do not include any information about enterprises owned by your tribal government that are primarily intended to be profit-generating businesses, such as gaming operations.*

*While your tribal government is free to decline to answer any question, providing numeric responses wherever possible will result in reporting that is far more accurate and useful for your tribal government. If you are unsure of an exact amount, an estimate is greatly preferable over leaving an item blank. When entering numbers, enter 0 only if an amount was actually zero. Do not add symbols like dollar signs, negative signs, commas, or periods.*

*Please refer to the earlier General Instructions page for additional guidance.*

### 1. As of the pay period that includes March 12, 2022, how many people did your tribal government, and its service entities employ?

Include:

- Employees of service entities operated by your tribal government, even if they are incorporated as separate organizations (e.g., tribal housing authority, tribally operated school district, etc.)
- Current employees in paid leave status whether paid from general, special, or federal grant funds
- All elected or appointed officials paid any amount of pay or stipend (even small amounts of \$25 per meeting or \$100 annually) or paid on salary basis; by fees or commissions; on a per meeting basis; or a flat sum quarterly, semi-annually, or annually
- Temporary or seasonal employees working the number of hours that represent full-time employment should be reported as full-time employees
- Temporary or seasonal employees working less than the regular, full-time workweek should be reported as part-time employees

Exclude:

- Employees of tribally owned business enterprises—whether wholly or jointly owned—that are primarily intended to be profit-generating businesses
- Persons performing contractual services
- Employees on unpaid leave, unpaid officials, pensioners, and contractors and their employees

Number of full-time employees {Numeric}

Number of part-time employees {Numeric}

### 2. What was the total gross payroll amount for your tribal government and its service entities for the survey fiscal year?

Include:

- Payrolls of service entities operated by your tribal government, even if they are incorporated as legally separate entities (e.g., tribal housing authority, tribally operated school district, etc.)
- Salaries, wages, fees or commissions, as well as overtime, premium, and night differential pay
- Bonuses and incentive payments that are paid at regular pay periods
- Amounts withheld for taxes, employee contributions to retirement systems, etc.

Exclude:

- Payrolls of tribally owned business enterprises, whether wholly or jointly owned
- Payments to persons performing contractual services (report these in the Expenditures section that will come later)
- Fringe benefits, lump sum payments, and the value of living quarters and subsistence allowances furnished to employees
- Employer costs of non-wage employee benefits such as workers' compensation, FICA, health insurance, etc.

Gross payroll for full-time employees {Numeric, USD}

Gross payroll for part-time employees {Numeric, USD}

Total gross payroll for all employees {Numeric, USD}

Below, please share any additional information that is relevant in understanding the employee counts or payroll of your tribal government and its service agencies.

{Text}

## Section 3: Tribal Enrollment

Enrollment data allow for comparative analysis of a tribe's revenues and expenditures. In addition to fiscal analysis, enrollment data are critical for assessing how tribal governments provide essential services to their citizens.

What was your tribe's total enrollment as of March 12, 2022? An estimate is acceptable.

{Numeric}

{Checkbox} Tribe declines to answer

Below, please share any additional information related to your tribe's enrollment.

{Text}

## Section 4: Total Government Revenues

The next few sections will ask about the revenues of your tribal government and its service entities.

*Important:*

“Your tribal government and its service entities” refers to your tribal government itself and any of its legally separate governmental service-providing entities or component units, such as authorities for tribal housing, education, utilities, or health. In this section, do not include information about enterprises owned by your tribal government that are primarily intended to be profit-generating businesses, such as gaming operations—except transfers and distributions from these businesses to your tribal government and its service agencies.

While your tribal government is free to decline to answer any question, providing numeric responses wherever possible will result in reporting that is far more accurate and useful for your tribal government. If you are unsure of an exact amount, an estimate is greatly preferable over leaving an item blank. When entering numbers, enter 0 only if an amount was actually zero. Do not add symbols like dollar signs, negative signs, commas, or periods.

Please refer to the earlier General Instructions page for additional guidance.

### 1. How much total revenue did your tribal government, and its service entities collect in the survey fiscal year, including transfers and distributions from tribally owned business enterprises and their component units?

Include:

- Amounts received by service entities operated by your tribal government, even if they are incorporated as separate organizations (e.g., tribal housing authority, tribally operated school district, etc.)
- Taxes and levies, including revenues from tax compacts
- Licensing and permit fees
- Sales and service revenues, including utilities
- Intergovernmental transfers, including grants
- Reimbursements for services performed for other governments
- Interest earnings
- Rents and royalties
- Private donations

Exclude:

- Revenues received by tribally owned business enterprises other than funds transferred to your tribal government and its service agencies from those businesses
- Loans
- Transfers between funds or accounts of this government
- Employee contributions to employee pension funds
- Interest earnings of any employee pension funds

{Numeric, USD}



☐ Tribe declines to answer

2. How much of the total revenue reported above came from temporary programs from which you do not anticipate recurring or future revenues (e.g., COVID-19 relief)?

{Numeric, USD}

☐ Tribe declines to answer

DO NOT CIRCULATE

## Section 5: Transfers and Distributions from Tribally Owned Business Enterprises and Their Component Units

The next group of questions will ask about transfers and distributions received by your tribal government and its service entities from any tribally owned enterprises that are primarily intended to be profit-generating businesses, such as gaming operations. Do not report the overall revenues of these businesses themselves; they are intentionally not part of this survey.

***Important:** While your tribal government is free to decline to answer any question, providing numeric responses wherever possible will result in reporting that is far more accurate and useful for your tribal government. If you are unsure of an exact amount, an estimate is greatly preferable over leaving an item blank. When entering numbers, enter 0 only if an amount was actually zero. Do not add symbols like dollar signs, negative signs, commas, or periods. Please refer to the earlier General Instructions page for additional guidance.*

**In the survey fiscal year, did your tribal government and its service entities collect revenue through transfers or distributions received from...**

1. Tribally owned business enterprises and their component units (i.e., business enterprises wholly or majority-owned by your tribal government)?

{Single-select}

Yes  
No  
Unsure  
Tribe declines to answer

How much revenue?

{Numeric, USD}

{Checkbox} Check this box if your tribal government would prefer to provide a range rather than an exact value.

Between {Numeric, USD} and {Numeric, USD}

2. Joint ventures or other similar investments (i.e., business enterprises minority-owned by your tribal government)?

{Single-select}

Yes  
No  
Unsure  
Tribe declines to answer

How much revenue?

{Numeric, USD}

**{Checkbox}** Check this box if your tribal government would prefer to provide a range rather than an exact value.

Between **{Numeric, USD}** and **{Numeric, USD}**

Below, please share any additional information that is relevant in understanding the transfers or distributions from tribally owned business enterprises to your tribal government and its service entities.

**{Text}**

For your reference, the sum of the revenues you have entered in this section is: **{Auto-calc}**

DO NOT CIRCULATE

## Section 6: Intergovernmental Transfer Revenues

### *Important:*

“Your tribal government and its service entities” refers to your tribal government itself and any of its legally separate governmental service-providing entities or component units, such as authorities for tribal housing, education, utilities, or health. In this section, do not include any information about enterprises owned by your tribal government that are primarily intended to be profit-generating businesses, such as gaming operations.

While your tribal government is free to decline to answer any question, providing numeric responses wherever possible will result in reporting that is far more accurate and useful for your tribal government. If you are unsure of an exact amount, an estimate is greatly preferable over leaving an item blank. When entering numbers, enter 0 only if an amount was actually zero. Do not add symbols like dollar signs, negative signs, commas, or periods.

Please refer to the earlier General Instructions page for additional guidance.

### **In the survey fiscal year, what was the amount of intergovernmental revenues—other than taxes—received by your tribal government and its service entities from other governments?**

For all amounts in this section, **include**:

- Grants
- Payments in lieu of taxes (PILT)
- Reimbursements for services performed for other governments
- Payments under the American Recovery and Reinvestment Act of 2009 (ARRA), the American Rescue Plan Act of 2021 (ARPA), and other similar structures
- P.L. 93-638 contract/compact revenues

For all amounts in this section, **exclude**:

- Loans
- Revenues collected through intergovernmental tax agreements (report these in the Tax Revenues section that will come later)
- Receipts from utility sales to other governments (report these in the Miscellaneous Revenues section that will come later)

### **From local governments (e.g., counties and cities)**

1. How much was received directly from these governments?

{Numeric, USD}

2. Of this total, how much came from temporary programs from which you do not anticipate recurring or future revenues (e.g., COVID-19 relief)? Please enter 0 if the temporary or one-time amount was zero.

{Numeric, USD}

### From state government(s)

3. How much was received directly from these governments? Include any amounts financed wholly or in part from federal grants to the state (i.e., pass-throughs). Exclude collection fees.

{Numeric, USD}

4. Of the total received from state governments, how much was financed wholly or in part from federal grants to the state (i.e., pass-throughs)? Please enter 0 if the pass-through amount was zero.

{Numeric, USD}

5. Of the total received from state governments, how much came from temporary programs from which you do not anticipate recurring or future revenues (e.g., COVID-19 relief)? Please enter 0 if the temporary or one-time amount was zero.

{Numeric, USD}

### From the federal government

6. How much was received directly?

{Numeric, USD}

7. Of this total, how much came from temporary programs from which you do not anticipate recurring or future revenues (e.g., COVID-19 relief)? Please enter 0 if the temporary or one-time amount was zero.

{Numeric, USD}

Below, please share any additional information that is relevant in understanding the intergovernmental transfer revenues of your tribal government and its service entities.

{Text}

For your reference:

The sum of all intergovernmental transfer revenues you have entered is:

[Auto-calc]

The sum of all temporary or one-time intergovernmental transfer revenues you have entered is: [Auto-calc]

## Section 7: Tax Revenues

### *Important:*

“Your tribal government and its service entities” refers to your tribal government itself and any of its legally separate governmental service-providing entities or component units, such as authorities for tribal housing, education, utilities, or health. In this section, do not include any information about enterprises owned by your tribal government that are primarily intended to be profit-generating businesses, such as gaming operations.

While your tribal government is free to decline to answer any question, providing numeric responses wherever possible will result in reporting that is far more accurate and useful for your tribal government. If you are unsure of an exact amount, an estimate is greatly preferable over leaving an item blank. When entering numbers, enter 0 only if an amount was actually zero. Do not add symbols like dollar signs, negative signs, commas, or periods.

Please refer to the earlier General Instructions page for additional guidance.

Do your tribal government and its service entities collect any revenue from intergovernmental tax agreements (e.g., tax revenue sharing agreements with state or local governments)?

{Single-select}

Yes

No

Unsure

Tribe declines to answer

In the survey fiscal year, did your tribal government and its service entities collect revenue from taxes in each of the following categories? If so, please enter the amount of revenue received, distinguishing between revenues that your tribal government and its service entities directly collected and revenues that may have been received through a tax agreement with another government.

For all amounts in this section, **include**:

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

For all amounts in this section, **exclude** (and report instead in the Miscellaneous Revenues section that will come later):

- Receipts from sales and service charges
- Special assessments
- Interest earnings
- Fines

## 1. Property taxes

Include:

- All taxes on property, real or personal
- Collections during the fiscal year from all levies for all funds of your tribal government and its service entities

Exclude:

- Any taxes your tribal government and its service entities collected on behalf of other governments
- Taxes not measured by value
- Payments in lieu of taxes (PILT; report these in the earlier Intergovernmental Transfers section)

{Single-select}

Yes

No

Unsure

Tribe declines to answer

In this category, how much revenue was collected directly?

{Numeric, USD}

In this category, how much revenue was collected through intergovernmental tax agreements?

{Numeric, USD}

## 2. 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

Exclude:

- Specific types of local sales taxes (report these under the relevant questions that follow)

{Single-select}

Yes

No

Unsure

Tribe declines to answer

In this category, how much revenue was collected directly?

{Numeric, USD}

In this category, how much revenue was collected through intergovernmental tax agreements?

{Numeric, USD}

### 3. Alcoholic beverages sales tax

Include:

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

{Single-select}

Yes

No

Unsure

Tribe declines to answer

In this category, how much revenue was collected directly?

{Numeric, USD}

In this category, how much revenue was collected through intergovernmental tax agreements?

{Numeric, USD}

### 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

{Single-select}

Yes

No

Unsure

Tribe declines to answer

In this category, how much revenue was collected directly?

{Numeric, USD}

In this category, how much revenue was collected through intergovernmental tax agreements?



{Numeric, USD}

## 5. Tobacco products sales tax

Include:

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

Exclude:

- Taxes on sale of cannabis products (report these below under *Cannabis products sales tax*)

{Single-select}

Yes

No

Unsure

Tribe declines to answer

In this category, how much revenue was collected directly?

{Numeric, USD}

In this category, how much revenue was collected through intergovernmental tax agreements?

{Numeric, USD}

## 6. Cannabis products sales tax

Include:

- Taxes on sale of cannabis products, including related accessories

Exclude:

- Taxes on sale of tobacco products and synthetic cigars and cigarettes, including related products like cigarette tubes and paper (report these above under *Tobacco products sales tax*)

{Single-select}

Yes

No

Unsure

Tribe declines to answer

In this category, how much revenue was collected directly?

{Numeric, USD}

In this category, how much revenue was collected through intergovernmental tax agreements?

{Numeric, USD}

## 7. Other selective sales taxes (please explain at the end of this section)

Include:

- Public utilities sales tax (i.e., 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; includes telephone, cable, and other telecom taxes, such as 911 taxes)
- Other selective sales taxes—that is, taxes on specific types of goods and services—not reported above

{Single-select}

Yes

No

Unsure

Tribe declines to answer

In this category, how much revenue was collected directly?

{Numeric, USD}

In this category, how much revenue was collected through intergovernmental tax agreements?

{Numeric, USD}

## 8. 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.)

{Single-select}

Yes

No

Unsure

Tribe declines to answer

In this category, how much revenue was collected directly?

{Numeric, USD}

In this category, how much revenue was collected through intergovernmental tax agreements?

{Numeric, USD}

## 9. Corporation net income taxes

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

{Single-select}

Yes

No

Unsure

Tribe declines to answer

In this category, how much revenue was collected directly?

{Numeric, USD}

In this category, how much revenue was collected through intergovernmental tax agreements?

{Numeric, USD}

## 10. Severance taxes

Include:

- Taxes on oil, gas, and other natural resource extraction

Exclude:

- Royalties (report these in the Miscellaneous Revenues section that will come later)

{Single-select}

Yes

No

Unsure

Tribe declines to answer

In this category, how much revenue was collected directly?

{Numeric, USD}

In this category, how much revenue was collected through intergovernmental tax agreements?

{Numeric, USD}

## 11. Other taxes not listed above (please explain at the end of this section)

{Single-select}

Yes

No

Unsure

Tribe declines to answer

In this category, how much revenue was collected directly?

{Numeric, USD}

In this category, how much revenue was collected through intergovernmental tax agreements?

{Numeric, USD}

Below, please share any additional information that is relevant in understanding the tax revenues of your tribal government and its service entities.

{Text}

For your reference, the sum of all tax revenues you have entered is: {Auto-calc}

## Section 8: Miscellaneous Revenues

### *Important:*

*“Your tribal government and its service entities” refers to your tribal government itself and any of its legally separate governmental service-providing entities or component units, such as authorities for tribal housing, education, utilities, or health. In this section, do not include any information about enterprises owned by your tribal government that are primarily intended to be profit-generating businesses, such as gaming operations.*

*While your tribal government is free to decline to answer any question, providing numeric responses wherever possible will result in reporting that is far more accurate and useful for your tribal government. If you are unsure of an exact amount, an estimate is greatly preferable over leaving an item blank. When entering numbers, enter 0 only if an amount was actually zero. Do not add symbols like dollar signs, negative signs, commas, or periods.*

*Please refer to the General Instructions page for additional guidance.*

**In the survey fiscal year, did your tribal government and its service entities collect revenue—other than taxes, intergovernmental transfers, and transfers from tribally owned business enterprises—in each of the following categories? If so, please enter the total amount of revenue, combining revenues that were directly collected and any revenues collected on behalf of your tribal government and its service entities by another government.**

1. Licensing and permits (e.g., fees exacted—either for revenue raising or for regulation—as a condition to the exercise of a business or nonbusiness privilege)

Include:

- Alcoholic beverages licensing and permits
- Motor vehicles licensing and permits
- Occupation and business licensing and permits
- Hunting and fishing licensing
- Gaming regulatory fees
- Other licensing and permits

Exclude:

- Tribal Employment Rights Ordinance (TERO) revenues (report these below under *All other*)

{Single-select}

Yes

No

Unsure

Tribe declines to answer

**In this category, how much revenue was collected?**

{Numeric, USD}

## 2. Sales and service revenues collected directly by your tribal government and its service agencies

Include:

- Utility sales (i.e., gross receipts of any water, electric, gas, or transit systems operated by your tribal government and its service entities, including sales to other governments)
- Sewerage charges
- Refuse collection, disposal, and recycling charges
- Parks and recreation charges (e.g., swimming, golf, auditoriums, etc.)
- Airports, including rentals and gross sales of gas and oil
- Hospital charge amounts received on behalf of individual patients under the Medicare program or other insurance-type arrangements
- Parking facilities (e.g., lots, garages, meters, etc.)
- Housing project rentals (gross)
- Highways and other roads, including bridges, tunnels, and ferries
- Sea and inland port facilities
- Education, including K–12 gross receipts from sale of school lunches, tuition, and transportation charges

Exclude:

- Hospital charge amounts received under Medicaid or from other governments (report these in the earlier Intergovernmental Revenues section)

{Single-select}

Yes

No

Unsure

Tribe declines to answer

In this category, how much revenue was collected?

{Numeric, USD}

## 3. Interest earnings

Include:

- Interest received on all deposits and investment holdings of your tribal government and its service agencies
- Interest on construction funds

Exclude:

- Transfers, distributions, and changes in net equity position associated with minority- or majority-owned tribal enterprises
- Interest earnings of any employee pension funds

{Single-select}

Yes

No

Unsure

Tribe declines to answer

In this category, how much revenue was collected?

{Numeric, USD}

#### 4. Rents

Include:

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

{Single-select}

Yes

No

Unsure

Tribe declines to answer

In this category, how much revenue was collected?

{Numeric, USD}

#### 5. Royalties

Include:

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

Exclude:

- Severance taxes (report these in the Tax Revenues section that came earlier)

{Single-select}

Yes

No

Unsure

Tribe declines to answer

In this category, how much revenue was collected?

{Numeric, USD}

#### 6. Settlement income

Include:

- Water rights revenues
- Other tribal trust revenues (e.g., Keepseagle, Cobell)

{Single-select}

Yes

No

Unsure

Tribe declines to answer

In this category, how much revenue was collected?

{Numeric, USD}

## 7. Private donations

Include:

- Gifts of cash or securities from private individuals or corporations

{Single-select}

Yes

No

Unsure

Tribe declines to answer

In this category, how much revenue was collected?

{Numeric, USD}

## 8. All other, excluding taxes, intergovernmental transfers, and transfers from tribally owned business enterprises

{Single-select}

Yes

No

Unsure

Tribe declines to answer

In which other category(ies) did your tribal government and its service entities collect revenues? Please select all that apply.

{Numeric, USD}



{Multi-select}

- ☐ Dividends
- ☐ Fines and forfeits
- ☐ Gaming fees (e.g., regulatory fees, slot transfer lease agreements)
- ☐ Insurance claims
- ☐ Receipts from sale of property and other capital assets
- ☐ Recoveries of prior year expenditures
- ☐ Self-insurance revenues
- ☐ Special assessments
- ☐ Tribal Employment Rights Ordinance (TERO) revenues
- ☐ Other (please explain below)

In these categories combined, how much total revenue was collected?

{Numeric, USD}

Below, please share any additional information that is relevant in understanding the miscellaneous revenues of your tribal government and its service entities.

{Text}

This is the end of all revenues sections of the survey. Please use the information below to check your responses, going back to earlier sections as needed. You will have a final review opportunity before you submit your survey.

The total revenue amount you entered earlier (in Section 4) was: **[Display REV\_TOTAL\_AMT]**

By category, you have entered:

Transfers and distributions from tribally owned business enterprises (Section 5): **[Display REV\_BUSENT\_AMT\_CALC]**

Intergovernmental transfer revenues (Section 6): **[Display REV\_IG\_AMT\_CALC]**

Tax revenues (Section 7): **[Display REV\_TAX\_AMT\_CALC]**

Miscellaneous revenues (this section): **[Auto-calc]**

The total amount of uncategorized revenue should be 0. It is currently: [Auto calc]

If you are having difficulty categorizing certain revenues, please reach out to our team. Contact information is listed in the top right corner above.

DO NOT CIRCULATE

## Section 9: Total Expenditures

The next group of questions will ask about the expenditures of your tribal government and its service entities.

*Important:*

“Your tribal government and its service entities” refers to your tribal government itself and any of its legally separate governmental service-providing entities or component units, such as authorities for tribal housing, education, utilities, or health. In this section, do not include information about enterprises owned by your tribal government that are primarily intended to be profit-generating businesses, such as gaming operations—except non-loan transfers from your tribal government and its service agencies to these businesses.

While your tribal government is free to decline to answer any question, providing numeric responses wherever possible will result in reporting that is far more accurate and useful for your tribal government. If you are unsure of an exact amount, an estimate is greatly preferable over leaving an item blank. When entering numbers, enter 0 only if an amount was actually zero. Do not add symbols like dollar signs, negative signs, commas, or periods.

Please refer to the General Instructions page for additional guidance.

1. What was the total amount of expenditures for your tribal government and its service entities in the survey fiscal year?

{Numeric, USD}

{Checkbox} Tribe declines to answer

2. Did some of this total expenditures amount go toward the provision of services for the benefit of people other than enrolled tribal citizens? Examples could include emergency services, including police and fire protection; physical infrastructure, including water, sewer, and roads; or fish and wildlife management including management of non-member hunting and fishing.

{Single-select}

Yes

No

Unsure

Tribe declines to answer

About what share?

{Single-select}

Less than 10%

10% or more, but less than 20%

20% or more, but less than 30%

30% or more, but less than 40%

40% or more, but less than 50%

50% or more, but less than 60%

60% or more, but less than 70%

70% or more, but less than 80%

80% or more, but less than 90%

90% or more

Unsure

Tribe declines to answer

3. How much of the total expenditures amount reported above was for temporary programs for which you do not anticipate recurring or future expenditures (e.g., COVID-19 relief)?

{Numeric, USD}

{Checkbox} Tribe declines to answer

## Section 10: Expenditures by Type

### *Important:*

*“Your tribal government and its service entities” refers to your tribal government itself and any of its legally separate governmental service-providing entities or component units, such as authorities for tribal housing, education, utilities, or health. In this section, do not include information about enterprises owned by your tribal government that are primarily intended to be profit-generating businesses, such as gaming operations—except non-loan transfers from your tribal government and its service agencies to these businesses.*

*While your tribal government is free to decline to answer any question, providing numeric responses wherever possible will result in reporting that is far more accurate and useful for your tribal government. If you are unsure of an exact amount, an estimate is greatly preferable over leaving an item blank. When entering numbers, enter 0 only if an amount was actually zero. Do not add symbols like dollar signs, negative signs, commas, or periods.*

*Please refer to the General Instructions page for additional guidance.*

**In the survey fiscal year, did your tribal government and its service entities incur expenditures in each of the following categories? Include payments made to other governments—that is, for services they provide to your tribal government and its service entities—in the relevant categories.**

For all amounts in this section, **include:**

- Only those expenditures incurred by your tribal government and its service entities—not those incurred by any tribally owned business enterprises and their component units
- P.L. 93-638 expenditures
- Employee compensation: Gross salaries and wages before deductions, contributions to employee pension plans administered by this government
- Current operations: Supplies, materials, operating leases, and contractual services
- Capital outlays: Construction and purchases of equipment, land, and existing structures; production, additions, replacements, or major structural alterations to buildings and other improvements; capital leases

For all amounts in this section, **exclude:**

- Transfer between funds or accounts of your tribal government and its service entities
- Depreciation/amortization
- Benefits and payments made by pension plans administered by your tribal government and its service entities

### **1. Central and financial administration**

Include:

- Offices of the finance director, auditor, comptroller, treasurer
- Tax assessment and collection
- Central accounting, budgeting, and purchasing services

- Tribal council, tribal legislature, and tribal government administrators or advisors
- Tribal enrollment
- Clerk's office, recorder, planning, zoning, and personnel
- Lease management (e.g., home site, agriculture, and business)
- Construction, maintenance, and operation of government office buildings not relating to particular purposes (report single-purpose buildings such as firehouses and hospitals at the purpose specified)
- Indirect cost expenses (IDC)

{Single-select}

Yes

No

Unsure

Tribe declines to answer

How much?

{Numeric, USD}

Of this amount, how much was for temporary or one-time outlays for which you do not anticipate expenditures in the future (for example, COVID-19 relief programs)? Please enter 0 if the temporary or one-time amount was zero.

{Numeric, USD}

## 2. Transportation

Include:

- Maintenance, operation, repair, and construction of highways, roads, bridges, ferries, tunnels, and sidewalks
- Street lighting
- Snow removal
- Highway engineering, control, and safety
- Airports
- Parking facilities (i.e., garages, parking lots, and all purchases and maintenance of meters, etc.)
- Sea and inland port facilities (i.e., docks, wharves, harbors, piers, canals, waterways, and related warehouses)

Exclude:

- Street cleaning expenditures (report these below under *Solid waste management and sewerage*)
- Public transit or bus system (report below under *Utilities*)

{Single-select}

Yes

No

Unsure

Tribe declines to answer

How much?

{Numeric, USD}

Of this amount, how much was for temporary or one-time outlays for which you do not anticipate expenditures in the future (for example, COVID-19 relief programs)? Please enter 0 if the temporary or one-time amount was zero.

{Numeric, USD}

### 3. Education

Include:

- Head Start and other early childhood development programs
- Elementary through secondary education (Pre-Kindergarten through Grade 12), including special education and vocational education programs
- Basic adult education, such as GED high school equivalency programs
- Higher education (e.g., college scholarships)

Exclude:

- Libraries (report these below under *All other*)
- Job training and workforce development programs (report these below under *Job training and workforce development*)

{Single-select}

Yes

No

Unsure

Tribe declines to answer

How much?

{Numeric, USD}

Of this amount, how much was for temporary or one-time outlays for which you do not anticipate expenditures in the future (for example, COVID-19 relief programs)? Please enter 0 if the temporary or one-time amount was zero.

{Numeric, USD}

### 4. Job training and workforce development

Include:

- Job training, skill development, and employment programs

Exclude:

- Libraries (report these below under *All other*)
- All other types of education expenditures (report these above under *Education*)
- Unemployment benefits (if applicable, report below under *All other*)

{Single-select}

Yes

No

Unsure

Tribe declines to answer

How much?

{Numeric, USD}

Of this amount, how much was for temporary or one-time outlays for which you do not anticipate expenditures in the future (for example, COVID-19 relief programs)? Please enter 0 if the temporary or one-time amount was zero.

{Numeric, USD}

## 5. Health and hospitals

Include:

- Construction and operation of hospitals by your tribal government and its service entities
- Payment to hospitals owned by other entities
- Behavioral and mental health services
- All public health activities: Environmental health activities; health regulation and inspection; water and air pollution control; mosquito control; animal control warden; inspection of food-handling establishments; public health nursing
- Ambulance and paramedic services not part of a fire department
- Vital statistics collection

Exclude:

- Payments under public welfare programs (report these above under *Public welfare*)
- Ambulance and paramedic services handled by the fire department (report these below under *Public safety*)

{Single-select}

Yes

No

Unsure

Tribe declines to answer

How much?



{Numeric, USD}

Of this amount, how much was for temporary or one-time outlays for which you do not anticipate expenditures in the future (for example, COVID-19 relief programs)? Please enter 0 if the temporary or one-time amount was zero.

{Numeric, USD}

## 6. Cultural programming and preservation

Include:

- Traditional healing and medicine expenses not captured above under *Health and hospitals*
- Government-sponsored ceremonial activities
- Regalia and art workshops
- Heritage and culture camps
- Repatriation unassociated with Tribal Historic Preservation Officer (THPO) activities
- Language preservation and revitalization activities such as interviewing speakers, language classes, and language research
- Community events with cultural connection such as powwows and festivals
- Cultural museum and archive activities
- Culture-related government committee expenses

Exclude:

- Land acquisition activities (report these below under *Land acquisition*)
- Expenses related to Tribal Historic Preservation Officer (THPO) activities (report these above under *Natural resources*)
- Giveaways, gifts, or cultural honoraria associated with other government activities
- Scholarships for students at colleges and universities (report these below under *Education*)

{Single-select}

Yes

No

Unsure

Tribe declines to answer

How much?

{Numeric, USD}

Of this amount, how much was for temporary or one-time outlays for which you do not anticipate expenditures in the future (for example, COVID-19 relief programs)? Please enter 0 if the temporary or one-time amount was zero.

{Numeric, USD}

## 7. Housing and community development

Include:

- Gross expenditures for housing projects and similar activities
- Activities of tribal housing authorities, Tribally Designated Housing Entities (TDHEs), or similar entities
- Community development activities such as urban renewal; rural redevelopment; and rehabilitation and revitalization of facilities and areas, whether commercial or residential

Exclude:

- Building inspection and enforcement of housing codes or standards (report below under *Public safety*)
- Direct loans to individuals, builders, landlords, or others (loans are not considered an expenditure on this survey)
- Activities that directly aid homeowners, renters, or persons experiencing homelessness themselves, such as housing expense relief (report these below under *Public welfare*)
- General economic development promotional activities (report these below under *All other*)

{Single-select}

Yes

No

Unsure

Tribe declines to answer

How much?

{Numeric, USD}

Of this amount, how much was for temporary or one-time outlays for which you do not anticipate expenditures in the future (for example, COVID-19 relief programs)? Please enter 0 if the temporary or one-time amount was zero.

{Numeric, USD}

## 8. Public welfare

Include:

- Welfare institutions operated by your tribal government and its service entities, including nursing homes, veterans' homes, homes for elders, etc.
- Money paid directly to persons in need (e.g., federal aid programs, Temporary Assistance for Needy Families, home relief, etc.)
- Payments to landlords, utilities, vendors, etc., for rent, goods, and services furnished to persons in need, other than for medical and hospital care
- Payments to private vendors for medical and hospital care provided to persons in need
- Funeral costs
- Other public welfare: Administration of relief and assistance, foster care, related community action programs, and other welfare activities

Exclude:

- Revenue sharing or per capita payments (report these below under *General financial support to tribal citizens*)
- Payments to hospital or health agencies operated by your tribal government and its service agencies (report these below under *Health and hospitals*)

{Single-select}

Yes

No

Unsure

Tribe declines to answer

How much?

{Numeric, USD}

Of this amount, how much was for temporary or one-time outlays for which you do not anticipate expenditures in the future (for example, COVID-19 relief programs)? Please enter 0 if the temporary or one-time amount was zero.

{Numeric, USD}

## 9. Natural resources and parks and recreation

Include:

- Playgrounds; golf courses; swimming pools; marinas; zoos
- Flood control
- Soil and water conservation
- Drainage and irrigation
- Forestry and forest fire protection
- Agricultural fairs and any other activities for promotion of agriculture and conservation of natural resources
- Tribal Historic Preservation Office (THPO) activities

Exclude:

- Expenditures for cultural programming (report these below under *Cultural programming and preservation*)
- Expenditures for activities operated by tribally owned business enterprises (this survey will not ask for this information)

{Single-select}

Yes

No

Unsure

Tribe declines to answer

How much?

{Numeric, USD}

Of this amount, how much was for temporary or one-time outlays for which you do not anticipate expenditures in the future (for example, COVID relief programs)? Please enter 0 if the temporary or one-time amount was zero.

{Numeric, USD}

## 10. Land acquisition

Include:

- Land purchases and related activities

Exclude:

- Physical land management activities such as flood control and fire prevention (report these above under *Natural resources*)
- Administrative land management activities such as lease management (report these above under *Central and financial administration*)

{Single-select}

Yes

No

Unsure

Tribe declines to answer

How much?

{Numeric, USD}

Of this amount, how much was for temporary or one-time outlays for which you do not anticipate expenditures in the future (for example, COVID-19 relief programs)? Please enter 0 if the temporary or one-time amount was zero.

{Numeric, USD}

## 11. Public safety

Include:

- Firefighting and fire prevention
- Ambulance and paramedic services handled by the fire department
- Contributions of volunteer fire units
- Police agencies for preventing, controlling, or reducing crime
- Law enforcement activities of tribal police
- Coroners and medical examiners
- Vehicular inspection and traffic control and safety activities
- Contributions to fire and/or police pension funds
- Protective inspection and regulation: Regulation of private enterprise for the protection of the public and inspection of hazardous activities (including building inspection), except when related to major functions (e.g., health, natural resources, etc.)

Exclude:

- Forest fire protection amounts (report these below under *Natural resources*)
- Court and correction activities (report these below)
- Protective inspection and regulation related to major functions (report elsewhere by function)

{Single-select}

Yes

No

Unsure

Tribe declines to answer

How much?

{Numeric, USD}

Of this amount, how much was for temporary or one-time outlays for which you do not anticipate expenditures in the future (for example, COVID-19 relief programs)? Please enter 0 if the temporary or one-time amount was zero.

{Numeric, USD}

## 12. Judicial and legal

Include:

- All tribal court and court-related activities including juries, probate officials, prosecutors, bailiffs, marshals, public defenders, attorneys, legal departments, and court activities of tribal police departments
- Clerk of court and other judicial recording activities

Exclude:

- Police expenditures (report these above under *Public safety*)
- Corrections activities, including activities related to probation and parole (report these below under *Corrections*)

{Single-select}

Yes

No

Unsure

Tribe declines to answer

How much?

{Numeric, USD}

Of this amount, how much was for temporary or one-time outlays for which you do not anticipate expenditures in the future (for example, COVID-19 relief programs)? Please enter 0 if the temporary or one-time amount was zero.

{Numeric, USD}

### 13. Corrections

Include:

- Construction, maintenance, and operation of correctional facilities, reformatories, detention facilities, etc., whether for adults or juveniles
- Activities related to probation and parole, training of corrections officers, nonresidential halfway houses, and community corrections centers

Exclude:

- Police expenditures (report these above under *Public safety*)
- Court activities (report these above under *Judicial and legal*)

{Single-select}

Yes

No

Unsure

Tribe declines to answer

How much?

{Numeric, USD}

Of this amount, how much was for temporary or one-time outlays for which you do not anticipate expenditures in the future (for example, COVID-19 relief programs)? Please enter 0 if the temporary or one-time amount was zero.

{Numeric, USD}

### 14. Transfers from your tribal government and its service agencies to business enterprises owned by your tribal government that are primarily intended to be profit-generating businesses.

Exclude:

- Expenditures incurred directly by those business enterprises
- Loans to those business enterprises

{Single-select}

Yes

No

Unsure

Tribe declines to answer

How much?

{Numeric, USD}

Of this amount, how much was for temporary or one-time outlays for which you do not anticipate expenditures in the future (for example, COVID-19 relief programs)? Please enter 0 if the temporary or one-time amount was zero.

{Numeric, USD}

## 15. General financial support to tribal citizens

Include:

- Revenue sharing or per capita payments
- Payments under a Revenue Allocation Plan (RAP)

Exclude:

- Payments to persons in need (e.g., elder payments) (report these above under *Public welfare*)
- Income-based payments (report these above under *Public welfare*)

{Single-select}

Yes

No

Unsure

Tribe declines to answer

How much?

{Numeric, USD}

Of this amount, how much was for temporary or one-time outlays for which you do not anticipate expenditures in the future (for example, COVID-19 relief programs)? Please enter 0 if the temporary or one-time amount was zero.

{Numeric, USD}

## 16. Interest on debt

Include:

- Amount of interest paid, including any interest on short-term or non-guaranteed obligations as well as general obligations
- Capitalized interest paid on construction loans

Exclude:

- Repayment of debt principal

{Single-select}

Yes

No

Unsure

Tribe declines to answer

How much?

{Numeric, USD}

Of this amount, how much was for temporary or one-time outlays for which you do not anticipate expenditures in the future (for example, COVID-19 relief programs)? Please enter 0 if the temporary or one-time amount was zero.

{Numeric, USD}

## 17. Utilities

Include:

- Public mass transit and bus systems
- Water supply system
- Electric power system
- Gas supply system

Exclude:

- Street cleaning, garbage collection, recycling, and sewerage (report these below under *Solid waste management and sewerage*)

{Single-select}

Yes

No

Unsure

Tribe declines to answer

How much?

{Numeric, USD}

Of this amount, how much was for temporary or one-time outlays for which you do not anticipate expenditures in the future (for example, COVID-19 relief programs)? Please enter 0 if the temporary or one-time amount was zero.

{Numeric, USD}

## 18. Solid waste management and sewerage

Include:



- Street cleaning
- Collection, recycling, and disposal of refuse and garbage
- Construction, maintenance, and operation of sanitary and storm sewer systems and sewage disposal plants

Exclude:

- Water supply system (report above under *Utilities*)

{Single-select}

Yes

No

Unsure

Tribe declines to answer

How much?

{Numeric, USD}

Of this amount, how much was for temporary or one-time outlays for which you do not anticipate expenditures in the future (for example, COVID-19 relief programs)? Please enter 0 if the temporary or one-time amount was zero.

{Numeric, USD}

## 19. Taxes

Include:

- Property or other types of taxes paid by your tribal government and its service agencies

Exclude:

- Taxes paid by tribally owned business enterprises primarily intended to be profit-generating businesses (this survey will not ask for this information)

{Single-select}

Yes

No

Unsure

Tribe declines to answer

How much?

{Numeric, USD}

Of this amount, how much was for temporary or one-time outlays for which you do not anticipate expenditures in the future (for example, COVID-19 relief programs)? Please enter 0 if the temporary or one-time amount was zero.

{Numeric, USD}

20. All other

{Single-select}

- Yes
- No
- Unsure
- Tribe declines to answer

In which other category(ies) did your tribal government and its service entities have expenditures? Please check all that apply.

{Multi-select}

- ☐ Contributions to a retirement system administered by another entity
- ☐ Judgments and insurance premiums
- ☐ General economic development promotional activities
- ☐ Government services spanning more than one department and not allocated to a specific function above (e.g., IT, central garage)
- ☐ Lobbying fees
- ☐ Recorded losses from sale of investments
- ☐ Repayment of debt principal
- ☐ Tribal elections
- ☐ Other (please explain below)

In these categories combined, what was the total expenditure amount?

{Numeric, USD}

Of this amount, how much was for temporary or one-time outlays for which you do not anticipate expenditures in the future (for example, COVID-19 relief programs)? Please enter 0 if the temporary or one-time amount was zero.

{Numeric, USD}

Below, please share any additional information that is relevant in understanding the expenditures of your tribal government and its service agencies.

{Text}

This is the end of all expenditures sections of the survey. Please use the information below to check your responses, going back to earlier sections as needed. You will have a final review opportunity before you submit your survey.

The total expenditure amount you entered earlier (in Section 9) was: **[Display EXP\_TOTAL\_AMT]**

The sum of all expenditures you have entered by category is: **[Auto-calc]**

The total amount of uncategorized expenditure should be 0. It is currently: **[Auto-calc]**

If you are having difficulty categorizing certain expenditures, please reach out to our team. Contact information is listed in the top right corner above.

## Final Review

*[Need to work with Survey Central team to determine what is possible within Qualtrics regarding flagging or displaying missing fields]*

**{Checkbox}** By checking this box, you certify that you have reviewed the information above on behalf of your tribal government, and that it is accurate and complete to the best of your knowledge.

Below, please share any general comments about this survey.

**{Text}**

DO NOT CIRCULATE