

2025
Instructions
Compiling Financial Report
Forms C and CT for Wisconsin
Cities, Villages and Towns



2025 Form C and Form CT Financial Report Instructions

Table of Contents

Contents

Table of Contents	2
I. Due Dates.....	3
II. General Comments	3
A. General.....	3
B. Additional notes about form functionality	4
C. There are audit validation rules built into the form for most lines	4
III. Overview of Report.....	5
IV. Definition of Fund Types	5
A. Governmental fund types and expendable trust funds.....	5
B. Proprietary fund types and similar trust funds	6
V. Capital Outlay.....	6
A. Capital outlay expenditure has the following characteristics:.....	6
B. Report capital outlay expenditures as follows:.....	7
VI. Required Documents.....	7
VII. Tax Roll Reconciliation Cash Basis Accounting.....	7
VIII. Revenues and Expenditures	10
All Governmental Fund Types and Expendable Trust Funds	10
A. Revenues	10
B. Expenditures.....	23
IX. Financial Report Reconciliation Cash Basis of Accounting	35
X. Statement of Change in Fund Balance – Modified Accrual Basis	36
All Governmental Fund Types and Expendable Trust Funds	36
XI. Revenues/Expenses All Proprietary Fund Types and Similar Trust Funds.....	37
A. Operating revenues.....	37
B. Operating expenses.....	41
C. Non-operating revenues	43
3. Miscellaneous Revenue.....	44
D. Non-operating expenses.....	45
XII. Other Financing Sources (Uses)	45
XIII. Specified Receipt, Disbursement and Other Data All Funds	46
XIV. Indebtedness.....	47



2025 Form C and Form CT Financial Report Instructions

I. Due Dates

You must electronically file (e-file) the Financial Report Form (MFR) with the Wisconsin Department of Revenue (DOR). The due date is provided under state law (sec. [86.303\(5\)](#), Wis. Stats.), which requires municipalities with a population of 2,500 or less to file a properly completed financial report by March 31. Municipalities over 2,500 must file by May 1. DOR grants an automatic extension to May 15. These due dates must be met to avoid the penalties under secs. [73.10\(4\)](#) and [86.303\(5\)](#), Wis. Stats.

If the MFR is not filed by the May 15 extension, General Transportation Aid formula penalties are assessed. In addition, an auditor may be assigned to compile the report and your municipality will be charged for the cost of the auditor's time and expenses. If the MFR is filed timely but not properly completed, an auditor may be assigned to recompile the report at the municipality's expense. Under state law (sec. [73.10\(2\)\(a\)](#), Wis. Stats.), municipalities must prepare the report provided by DOR in accordance with these instructions issued by the department.

Municipalities of over 25,000 in population are also required to provide an auditor's opinion on whether the information submitted on the report is fairly stated in all material respects in relation to the municipality's audited financial statements.

If an auditor's opinion cannot be provided by May 15, the municipality must file an unaudited report by May 15, and then submit an amended MFR and auditor's opinion by July 31. A copy of the financial audit must be included with the opinion.

To comply with Wisconsin Tax Code Chapter 16, the auditor must provide a complete audited financial report that includes a table of contents, an auditor's report with an opinion (unqualified, qualified, adverse, or disclaimer), and all general purpose financial statements such as the combined balance sheet, statements of revenues, expenditures, changes in fund balances, and notes to the financial statements. The auditor must also issue a separate opinion on the supplemental financial schedules ensuring they are fairly stated in relation to the full financial report and this opinion must be at least as strong as the opinion given on the financial statements themselves.

II. General Comments

A. General

1. All entries must be in whole dollar amounts. Leave unused lines blank.
2. The data submitted is used in the highway aid and municipal services payments (MSP) formulas. Therefore, netting of operating revenues against expenditures or omission of activities may negatively impact your municipality in the formulas.
3. Use the same basis of accounting used to maintain the local records and the general purpose financial statements in the audit report
4. **Note:** Employee benefits are not an activity. Expenditures for employee benefits must be allocated to the user activities. If employee benefits are collected in a group of general accounts, then the police, fire, ambulance, sanitation, and highway employee benefits must be allocated on the basis of their respective fringe benefit program. Fringe benefits for other activities may be allocated on a rational basis.
5. Line numbers correspond to those in the uniform chart of accounts developed by DOR (ex: Line 41130 indicates occupational tax in the report and the chart of accounts).
6. Although the report is organized on the Generally Accepted Accounting Principles (GAAP) reporting system, it is designed to accommodate all levels of accounting systems used by Wisconsin municipalities.



B. Additional notes about form functionality

Each of these simplify the filing process, and audit validation rules help improve filing accuracy:



- Some lines are auto-filled with values from other sources, which allows you to simply verify the auto-filled values are correct
- Line items transferred from other lines or that carryover from the prior year are auto-filled
- Audit validation rules are present for most lines
- Audit warnings make you aware of lines that may need attention or additional documentation
- Addition of error symbols make you aware of lines that need correcting before submitting the report
- If an amendment is required, it is now quick and easy to amend the filing and resubmit
- PDF copy of your form matches the filing application format

C. There are audit validation rules built into the form for most lines

1. This means that a line of the report may have one of these five audit validations rules:

- **Amount entered is a certain percentage above or below the prior year's entry** – generates a Warning requiring additional explanation/documentation
- **Auto-filled amount** – if changed, generates a Warning requiring additional explanation/documentation
- **Auto-filled amount from prior year** – if changed, generates a Warning requiring additional explanation/documentation
- **Transferred from another line** – if changed, generates a Warning requiring additional explanation/documentation
- **Sub-total or Total** – value must be greater than zero, if not, generates a Warning requiring additional explanation/documentation

2. If one of these validations are triggered, you will either see:

-  "Warning in field" symbol identified by a yellow triangle with an explanation point
-  "Error in field" symbol identified by a red circle with a line through it.

3. Warning symbols will make you aware of lines that may need attention or additional documentation.

These warnings will notify you when one of the audit validations rules have been triggered. This will require you as the filer to:

- Review the entry for accuracy and either
- Change the entry if you identify it is incorrect or,
- If the entry is correct, provide an explanation and supporting documentation for DOR review

4. Error symbols make you aware of lines that need correcting before you can submit

Error symbols require you as the filer to:

- Review and verify the entry for accuracy and
- Make the necessary corrections prior to submitting the report

III. Overview of Report

To complete the MFR, the preparer must first determine if the local financial records are kept on cash basis or on modified accrual basis. Cash basis is an accounting system where transactions are recorded only as cash is received or paid out. Under this system, revenues are recorded when they are received and expenditures are recorded when checks are issued. In modified accrual basis accounting, certain revenues (ex: taxes) are recorded when earned and certain expenditures (ex: payroll benefits) are recorded when payable.

Municipalities must report activities in the same fund types that they are reported on the general purpose financial statements. For example, if the municipality operates an airport and accounts for it as part of the general fund, then it should include airport revenues and expenditures in the Revenue and Expenditures – All Government Fund Types. If, however, the municipality operates an airport and treats it as an enterprise, the airport revenues and expenses should be included in the Revenue and Expenses – All Proprietary Fund Types.

IV. Definition of Fund Types

The term "funds" used in these instructions means a separate self-balancing set of accounts used to record certain activities – not to be confused with "cash funds." A municipality may have any number of cash accounts or funds, but might account for them all as part of the general fund. Conversely, a large municipality might account for its activities in a number of funds (ex: general, special revenue, debt service, enterprise, internal service), but consolidate all cash into one or two cash accounts or cash funds.

A. Governmental fund types and expendable trust funds

Governmental funds are those types of funds where most governmental functions are typically financed. Governmental fund types are as follows:

1. General Fund

The general fund is used to account for all financial resources except those required to be accounted for in another fund. The general fund is usually the largest and most important fund, and most of the municipality's programs are financed wholly or partially through it.

2. Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted for specified purposes or activities (other than revenue sources restricted for the acquisition and/or construction of fixed (capital) assets). The use of these funds varies from municipality to municipality depending on local ordinances and the source of revenues and purpose of expenditures.

3. Debt Service Funds

Debt service funds are used to account for all resources accumulated to retire a municipality's general long-term debt. A debt service fund is not used for debt of proprietary funds when the debt will be repaid from the revenues of the individual proprietary fund. Such debt is accounted for in the applicable proprietary fund.

4. Capital Projects Funds

Resources externally restricted for the purchase or construction of major capital facilities, which are not financed by proprietary funds, are accounted for in capital projects funds. Capital projects funds are established when projects are financed wholly or in part with borrowed money, intergovernmental revenues, private donations, or when they are legally mandated.



5. Expendable Trust Funds

Expendable trust funds are those whose principal and income may be expended in the course of their designated operations. Expendable trust funds may also be used to account for endowments whose principal may be expended in the course of their designated operations.

B. Proprietary fund types and similar trust funds

Proprietary funds are used to account for those municipal operations similar to those found in the private sector. Measurement focus is on determination of net income, financial position, and changes in financial position. Revenues and expenses of proprietary funds are recognized using the accrual basis of accounting. Proprietary fund types are as follows:

1. Enterprise Funds

Enterprise funds are used to account for municipal activities and organizations similar to those often found in the private sector such as hospitals and nursing homes, water and sewer utilities. Enterprise funds are used when the governing board has decided the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges, or the determination of net income is an appropriate way to manage an activity.

2. Internal Service Funds

Internal service funds are used to account for services performed by a department or agency of a municipality for other departments or agencies of the municipality or agencies of other governments. Charges are based on the cost of the services provided. Internal service funds are frequently used for central garages and motor pools, central data processing, central duplicating or print shops, central purchasing, and stores departments.

3. Non-expendable Trust Types

Non-expendable trust funds are those whose principal must be preserved intact, and are used to account for gifts and endowments which were provided with the stipulation that the principal be preserved intact and income thereon be expended for the purposes specified by the donor.

Non-expendable trust funds and pension trust funds are accounted for in essentially the same way as proprietary funds, and revenues and expenses are reported in the proprietary fund types.

V. Capital Outlay

A. Capital outlay expenditure has the following characteristics:

1. It results in the acquisition of, or addition to, fixed assets
2. The expenditure does not recur annually
3. It is presumed to benefit the present and future fiscal periods, that is, whatever is purchased will last longer than one year



2025 Form C and Form CT Financial Report Instructions

B. Report capital outlay expenditures as follows:

1. In the Governmental Fund Types and Expendable Trust Funds

Report capital outlay expenditures in either of these two ways:

1. The capital outlay expenditures may be reported with operation and maintenance expenditures (ex: the purchase of police squad cars is reported with other law enforcement expenditures on Line 120-52100).
2. The capital outlay section is for those municipalities that report capital expenditures separately. Using this section may be more convenient for municipalities with a number of capital projects expenditures, or without capital outlay expenditures of the general fund included in operating and maintenance expenditures on a departmental basis. (ex: under this method of reporting, the purchase of police squad cars is reported on Line 130-57210).

2. In the Proprietary Fund Types and Similar Trust Funds

Capital outlay expenditures generally are treated as additions to fixed assets on the balance sheet and would not appear in this report.

VI. Required Documents

These documents are required to complete the current year (2025) Financial Report Form:

- **Previous year (2024) Statement of Taxes (SOT)**
 - » Located on DOR website – [Final SOT](#)
- **2024 Municipal Treasurers Settlement (payable 2025)**
 - » Located on DOR website – [MTS report](#)
- **2025 State Payment Register**
 - » Record of payments Wisconsin state agencies made to each municipality and county
 - » Located on DOR website – [State payment register](#)
- **Your 2025 municipality's annual financial report**
- **Your 2024 Municipal Financial Report**
 - » Located in [MyDORGov's](#) historical filings page

VII. Tax Roll Reconciliation Cash Basis Accounting

Any municipality that maintains its records on a cash basis of accounting must complete the tax roll reconciliation.

Note: The cash basis of accounting is the method of accounting where revenues are recorded when received in cash and expenditures are recorded when paid.

The Tax Roll Reconciliation must be completed using the actual taxes collected by your local treasurer.

Municipalities maintaining their records on the modified accrual basis of accounting should not complete the tax roll reconciliation. **Note:** The modified accrual basis of accounting is the method of accounting where revenues are recognized when they become both "measurable" and "available to finance expenditures of the current period." Expenditures under the modified accrual basis are recognized when the related fund liability is incurred.

Part A – Taxes, Credits and Settlements Received

002-40000 – Tax collections (January) This entry includes all property tax, forest crop taxes, occupational taxes, special assessments, special charges, omitted taxes, etc., collected by your local treasurer prior to the February settlement with the county treasurer. Do not include overpayment of tax bills by escrow agents in this entry. See Line 113-48900.

Note: This line auto-fills from the Municipal Treasurer Settlement, Line 10, Col. E.



2025 Form C and Form CT Financial Report Instructions

004-40000 – Advance tax collections This entry includes the property tax, forest crop taxes, occupational taxes, special assessments, special charges, omitted taxes, etc., collected by your local treasurer prior to January 1. This entry should also equal the amount on Line 151-26100.

The sum of this entry and the entry on Line 002-40000 above should equal the Total Cash Collections on Line 10, Col. E of the Tax District Treasurer's Settlement Sheet unless there was an error in collections.

008-40000 – Dog license collections This entry includes the total amount of dog licenses collected by your local treasurer. Do not include the refund from the county on this line. See Line 105-44200.

010-40000 – August settlement from county for general property taxes, special assessments, special charges, special taxes, and interest This entry includes all tax settlements and interest paid to your local treasurer by the county.

Note: This line auto-fills from the Municipal Treasurer Settlement, sum of Lines/Cols. 15C, 16C, 17E, 18E, 19E, 20E, 22E, 23E, 24E, 32H, 36H, 37H.

018-40000 – Collections of delinquent/postponed personal property tax and interest This entry includes all delinquent personal property tax and interest collected by your local treasurer. This entry includes property tax recoveries from other taxing jurisdictions.

Note: This line auto-fills from the Municipal Treasurer Settlement, Line 13, Col. B.

020-40000 – Total Tax Collections, Credits, and Settlements This is the sum of Lines 002-40000 through 018-40000.

Part B – Tax Settlements Paid to Others

022-50000 – Tax collections and state tax credits paid to county This entry is the sum of all property tax collections paid to the county by your municipality. This entry includes tax collections for state.

Note: This line auto-fills from the Municipal Treasurer Settlement, sum of Lines/Cols. 28G, 29G, 30G, 33G, 34G, 35G, 45K, 45L, 46K, 47K, 48K, 48L, 49K, 50K, 50L.

025-50000 – Dog license paid to county This entry includes all dog licenses paid to the county treasurer by your municipality.

028-50000 – Tax collections and lottery credits paid to schools This entry includes all property taxes paid by your municipality to the local (K-12) school districts.

Note: This line auto-fills from the Municipal Treasurer Settlement, Line 38, Col. G.

030-50000 – Tax collections and lottery credits paid to technical colleges This entry includes all property taxes paid to technical colleges by your municipality.

Note: This line auto-fills from the Municipal Treasurer Settlement, Line 39, Col. G.

032-50000 – Tax collections paid to sanitary and lake districts This entry includes all property taxes paid to special districts (metropolitan sewer districts, sanitary districts, and lake rehabilitation districts) by your municipality.

Note: This line auto-fills from the Municipal Treasurer Settlement, Line 31, Col. G.

035-50000 – Special assessments and special charges paid to others This entry includes special assessments, special charges, delinquent utility charges paid to other taxing jurisdictions by your municipality.

Note: This line auto-fills from the Statement of Taxes, Sec. G, sum of Cols. 2 and 3.

040-50000 – Total Tax Collections, Credits and Settlements Paid to Others This is the sum of Lines 022-50000 through 035-50000.



2025 Form C and Form CT Financial Report Instructions

Part C – Taxes Retained by Town

044-41120 – Tax incremental districts This entry is the amount of tax collections credited to your tax incremental district. This line is also the amount you levied for the tax incremental district, Line D-2 of your Statement of Taxes. This line applies to cities, villages, and towns (with environmental remediation TIDs).

Note: This line auto-fills from the Statement of Taxes, Sec. C, Line 2.

046-41130 – Occupational tax This entry is the amount of occupational tax collections retained by your municipality at the February settlement (Line 46, Col. J of the Tax District Treasurer's Settlement Sheet), plus any delinquent occupational tax collected during the year.

Note: This line auto-fills from the Municipal Treasurer Settlement, Line 45, Col. J.

048-41150 – Private forest cropland/managed forest land tax This entry is the amount of the forest tax collections retained by your municipality at the February settlement (Lines 47 through 50, Col. J of the Tax District Treasurer's Settlement Sheet), plus any delinquent forest tax collected during the year.

Note: This line auto-fills from the Municipal Treasurer Settlement, sum of Lines/Cols. 46J, 47J, 48J, 49J, 50J.

052-41800 – Interest and penalties from delinquent tax This entry includes any interest and penalties collected on delinquent retained personal property or real estate taxes from taxpayers or the county.

054-42000 – Special assessments This entry includes special assessments collected through the tax roll. This includes your treasurer's collections and county settlement collections on special assessments. Do not include any interest charges on this line. (See Line 056-48130)

Note: Special assessments collected in advance of being entered on the tax roll only appear as part of the entry on Line 102-42000.

055-44200 – Dog licenses (retained portion) This entry includes the portion of the dog license collections retained in your treasury at the February settlement and the retained portion of any subsequent dog license collections. Include on Line 105-44200 if cash basis is selected. This line is determined by subtracting Line 025-50000 from Line 008-40000.

056-48130 – Interest on special assessments and charges This entry includes any interest collected on special assessments and charges, whether collected by your local treasurer or through the tax roll settlement with the county.

058-46000 – Local special charges This entry includes special charges collected through the tax roll. These collections must be distributed by activity.

Note: This line auto-fills from the Statement of Taxes, Sec. G, Col. 1.

059-40000 – Total of Lines 040-50000 through 058-46000 This entry is the total of all the tax collection disbursements except local general property taxes.

Part D – Local Share of Property Taxes

060-40000 – Subtract 059 from 020 This entry is the portion of local tax levy realized as a result of the settlement process. It may be a negative number.

064-40000 – Add: other state special charges The amount for this entry is from Sec. D, Line 4 of the County Clerk's Apportionment of Taxes; or Sec. D, Line 4 of the Statement of Taxes; or Line 33, Col. F, of the Tax District Treasurer's Settlement Sheet. Also enter this amount in the appropriate expenditure activity in the Governmental Fund type expenditures.

Note: This line auto-fills from the Statement of Taxes, Sec. C, Line 4.

066-40000 – Add: county special charges The amount for this entry is from Sec. D, Line 5 of the County Clerk's

2025 Form C and Form CT Financial Report Instructions

Apportionment of Taxes; or Sec. C, Line 5 of the Statement of Taxes; or Line 34, Col. F, of the Tax District Treasurer's Settlement Sheet. Also, enter this amount in the appropriate expenditure activity in the Governmental Fund type expenditures.

Note: This line auto-fills from the Statement of Taxes, Sec. C, Line 5.

068-41110 – Total of Lines 060 through 066 This is the adjusted realized levy. It may be positive or negative. If positive, it auto-fills on Line 100-41110; if negative, it auto-fills on Line 134-59800.

VIII. Revenues and Expenditures

All Governmental Fund Types and Expendable Trust Funds

Definitions for individual lines are as follows:

A. Revenues

1. Taxes

This category includes monies raised by ad valorem tax, occupational tax, sales and use tax, interest and penalties on delinquent taxes, and payments in lieu of taxes.

100-41110 – General property taxes This entry includes taxes collected on real and personal property (include omitted tax) for municipal purposes. The amount to include is the portion credited to the governmental fund types and recognized as revenue in the current year. Include general property taxes credited to the proprietary fund types on Line 213-41110. First Class Cities must reduce this amount by any amounts levied for school debt retirement. Report the general property taxes, including omitted tax, levied for local purposes on Line 300-71110.

Note: This Line auto-fills from the Statement of Taxes, Sec. C, Line 8 less Sec. C, Line 2 or from Line 068-41110 if cash basis is selected.

100-41120 – Tax increments This entry is the amount of the tax levy on the increase in property value within a tax increment district. The amount for this entry is from the Statement of Taxes, Sec. C, Line 2. This entry applies to cities and villages only. Include TID levy credited to the proprietary fund types on Line 213-41120. Towns with environmental remediation tax increment districts also use Line 100-41120.

Note: This Line auto-fills from the Statement of Taxes, Sec. C, Line 2 or from Line 044-41120, where it is subtracted from the total of Section C, if cash basis is selected.

100-41130 – Occupational taxes This entry includes the local share of occupational tax collections per the settlement with the county in February, plus delinquent collections during the year.

Note: This Line auto-fills from Line 046-41130, where it is subtracted from the total of Section C, if cash basis is selected.

100-41140 – Mobile home fees This entry includes the retained portion of the monthly or quarterly fees collected from mobile homeowners or mobile home court owners, under sec. 66.0435, Wis. Stat., and fees owed to the schools at the end of the year.

100-41150 – Private forest crop/managed forest land taxes This entry includes the local share of all forest crop tax collections per the settlement with the county in February, plus delinquent collections during the year.

Note: This Line auto-fills from the Municipal Treasurer Settlement, sum of Lines/Cols. 46J, 47J, 48J, 49J, 50J, or from Line 048-41150, where it is subtracted from the total of Section C, if cash basis is selected.

100-41170 – Motor vehicle taxes This entry is the motor vehicle registration fees collected by municipalities under sec. 341.35, Wis. Stats.

2025 Form C and Form CT Financial Report Instructions

100-41210 – Public accommodation taxes This entry is the gross taxes collected from motels and hotels, under sec. 66.0615, Wis. Stats. Include public accommodation taxes credited to the proprietary fund types on Line 213-41210. The gross amount of public accommodation tax must be reported on Line 100-41210 with an offsetting expenditure for the portion shared with others.

100-41222 – Retailers’ discount (retained) This entry includes the portion of state sales tax collections retained by the municipality as payment for collection and sales tax money owed to the state at the end of the year.

100-41223 – Premier resort area tax This entry includes the gross premier resort area taxes collected by a municipality included in a premier resort area.

100-41240 – Race track admissions tax This entry includes your municipality’s share of the race track admissions distributed, under sec. 562.08(2), Wis. Stats.

100-41310 – In lieu of taxes from regulated municipally-owned utilities This entry includes the revenue from municipally-owned utilities for tax equivalents calculated under provisions established by the Public Service Commission or other authority.

100-41320 – In lieu of taxes from other tax exempt entities This entry includes payments in lieu of taxes received from tax exempt organizations other than regulated municipally-owned utilities such as payments from a public housing authority.

100-41800 – Interest and penalties on taxes This entry includes interest and penalties collected on delinquent personal property taxes. Municipalities that retain the tax rolls through July include interest collections on delinquent real estate taxes on this line. Also report use-value and ag rezoning fees on this line.

100-41900 – Other taxes (list items and amounts) This entry includes any taxes not included in the lines above such as annexation payments, and tax chargebacks received. First Class Cities must include amounts levied for school debt retirement.

101-41000 – Total Taxes This is the sum of Lines 100-41110 through 100-41900.

2. Special Assessments

This category includes special assessments authorized by sec. 66.0703, Wis. Stats., such as projects for streets, sidewalks, curbs and gutters, storm sewers, sanitary sewer mains and laterals, and water mains and laterals, paid for wholly or partially from special assessments levied against the benefited properties.

102-42000 – Total Special Assessments This entry includes special assessments collections that are levied for the governmental fund in the “For the Municipality” and “Enterprise/Utility” columns in Sec. H of the Statement of Taxes. This entry also includes the special assessments for the municipality and enterprise/utility that are collected by the governmental fund prior to being entered in the tax roll. Include special assessments collected directly by or paid directly to a proprietary fund, and credited to a proprietary accounts receivable, on Line 300-74000.

Note: Enter interest on special assessments on Line 113-48130. Enter interest earned on investment of idle cash attributable to the special assessment fund on Line 113-48110. Interest on special assessments credited directly to an enterprise fund is transferred to Line 215-48110.

3. Intergovernmental Revenues

This category includes revenues from other governments due to state or federal aid formulas; applied for grants; or state, federal, or other local government aids. Include grants and aids for activities operated as an enterprise fund in the propriety fund types. Federal aids paid to your municipality—whether paid directly by the federal government or through a state agency—are federal aids for this report.



2025 Form C and Form CT Financial Report Instructions

Federal Grants

103-43211 – Law enforcement This entry includes direct law enforcement grants and aids from the federal government for programs, such as law enforcement training, white collar crime programs, and other police and detention activities. This is a deductible revenue for highway-related costs.

103-43212 – Fire This entry includes direct grants and aids from the federal government for activities related to fire prevention and protection.

103-43213 – Ambulance This entry includes all direct grants and aids from the federal government related to ambulance activities.

103-43219 – Other public safety This entry includes all direct grants and aids from the federal government for public safety purposes not included in the lines above.

103-43221 – Highway This entry includes federal grants-in-aid for highways paid directly to the municipality by federal agencies. This is a deductible revenue for highway-related costs.

103-43227 – Other transportation This entry includes direct federal transportation grants and aids such as airport development, mass transit, and elderly and handicapped transit equipment.

103-43231 – Solid waste disposal This entry includes all direct grants and aids from the federal government relating to construction or operation of a solid waste disposal facility.

103-43239 – Other sanitation This entry includes direct federal grants and aids for all sanitation purposes other than solid waste disposal.

103-43240 – Health This entry includes the direct grants and aids from the federal government for general and mental health purposes.

Note: This line auto-fills if applicable.

103-43250 – Human services This entry includes the direct grants and aids from the federal government for human services programs, such as welfare, day care, etc.

103-43261 – Culture and recreation This entry includes the direct grants and aids from the federal government for cultural and recreation programs.

103-43271 – Housing/economic assistance (include community development) This entry includes direct grants and aids from the federal government for public housing and community development projects.

103-43300 – Other federal payments This entry includes all other federal grants and aids.

State Grants

103-43410 – Shared revenues This entry includes funds received from the state for shared revenue.

Note: All state shared revenues are reported on this line. This includes the following:

- County and municipal aid (CMA)
- Supplemental county and municipal aid (SCMA)
- Utility aid
- Expenditure restraint incentive program (ERIP)
- Exempt computer aid (ECA)
- Personal property aid (PPA)
- Personal property aid (PPA) Act 12
- Video service provider aid (VSP)
- Fallen protective service officer aid (FPSIR)
- Statewide communications interoperability plan (SCIP)

Note: This line auto-fills if applicable.

2025 Form C and Form CT Financial Report Instructions

103-43420 – Fire insurance tax This entry is the payment received from the state for fire dues. If these monies are turned over to a fire district, show the revenue on this line and show an offsetting expenditure on Line 120-52200 – Fire Protection.

Note: This line auto-fills if applicable.

103-43430 – Other state shared taxes This entry includes shared tax aids such as mining impact aid and oil pipeline/terminal tax.

Note: This line auto-fills if applicable.

103-43510 – General government This entry includes state aids for employee retirement, indigent defendant, payments for public services, planning and judicial aids.

103-43521 – Law enforcement improvement This entry includes state aids for officer training, radar and other equipment, and studies to improve police effectiveness. This is a deductible revenue for highway-related costs.

103-43522 – Water patrol This entry includes payments from the state for police patrols on lakes and rivers. This is a deductible revenue for highway-related costs.

103-43523 – Other law enforcement This entry includes state aids for items, such as highway safety, alcohol safety, alcohol awareness, traffic safety school, and snowmobile law enforcement. This is a deductible revenue for highway related costs.

103-43528 – Emergency government planning This entry includes state grants for civil preparedness, emergency government planning aids, civil defense, "911" emergency telephone, and disaster assistance, other than flood damage to roads—which must be included on Line 103-43532.

103-43529 – Other public safety This entry includes payments from the state for public safety purposes, such as first response and Fire School Reimbursement Aid, and Ambulance Funding Assistance Grants that are not covered by the lines listed above.

Transportation

103-43531 – General transportation aids This entry includes quarterly state transportation aids received during the calendar year, as well as other supplemental transportation aids payments, under sec. 86.30, Wis. Stats.

103-43532 – Transportation disaster damage aid This entry includes state DOT aids for disaster damage on roads. This is a deductible revenue for highway-related costs.

103-43533 – Other highway aid (include ARIP) This entry includes state highway aids for items such as lift bridges, road project aids, and community block grants used for eligible road costs.

Only 60% of all grants and aids received for storm sewer construction should be reported on this line. Report the remaining 40% of ineligible storm sewer construction on Line 103-43537. These are deductible revenues for highway-related costs.

103-43534 – Local road improvement program (LRIP) This entry includes the state reimbursement (match) paid by the state. The purpose of the Local Road Improvement Program is to provide state financial assistance for up to 50% of the costs for improvement projects on any road under local jurisdiction. LRIP includes separate categories for town roads (TRIP) and municipal streets (MSIP). Report expenditures on LRIP projects on the current lines similar to any other road improvement projects. This is a deductible revenue for highway related costs.

103-43535 – Road-related FEMA aids This entry includes FEMA funding received for road-related expenditures caused by disaster damage incidents. This is a deductible revenue for highway related costs.

103-43536 – Connecting highway aids (CHA) This entry includes state highway aids received during the calendar year for costs associated with the maintenance and traffic control of certain designated routes that connect segments of the state highway system. This is a deductible revenue for highway related costs.

2025 Form C and Form CT Financial Report Instructions

103-43537 – Other transportation This entry includes state aids for mass transit, airports, commercial docks and harbors, railroads, bicycle trails, and other transportation purposes. Also include funds transferred from other municipalities for road projects.

Other State Payments

103-43545 – Recycling This entry includes the grants received from the Department of Natural Resources for establishing or enhancing recycling programs.

Note: This line auto-fills if applicable.

103-43549 – Other sanitation This entry includes state grants and aids for items such as solid waste management, wastewater grants, sanitation grants, landfill closure grants, and private sewer grants.

103-43550 – Health This entry includes state grants and aids for health-related programs such as home nursing, preventative health services, maternal and child health services, and medical assistance programs.

103-43560 – Human services This entry includes state grants and aid for general relief, domestic abuse, senior citizen, and other social services programs.

103-43571 – Culture and recreation This entry includes state grants and aids for library systems, museums, fairs and exhibits, snowmobile trail signs, snowmobile trail areas, ATV trail aids and motorcycle recreation aid.

103-43581 – Housing/economic assistance (include community development) This entry includes state aids for public housing and community development projects such as job training, CDBG grants, and other economic assistance programs.

103-43610 – State payment for municipal services This entry includes the payment from the state to municipalities with state facilities, compensating them for police protection, fire protection, ambulance services, garbage collection and disposal services, and recycling.

Note: This line auto-fills if applicable.

103-43620 – In lieu of taxes on state conservation lands This entry includes the in lieu of taxes on state conservation lands paid under sec. 70.113, Wis. Stats.. The municipality retains this whole payment for local use.

Note: This line auto-fills if applicable.

103-43630 – In lieu of taxes on forest lands This entry includes payments in lieu of taxes on forest lands including federal forest lands paid through the state.

103-43640 – Severance/yield/withdrawal taxes This entry includes the total severance and withdrawal taxes received less any payments to the county during the year. This state payment is made under sec. 77.10(2)(b), Wis. Stats. The municipality must share 20 percent of these payments with the county.

103-43650 – Forest cropland/managed forest land This entry includes the total forest cropland, managed forest land and county forest land payment from the state less any amounts paid to the county during the year on forest cropland under sec. 77.05(2), Wis. Stats. and managed forest lands under sec. 77.85(2), Wis. Stats.

Note: This line auto-fills if applicable.

103-43660 – Payment in lieu of taxes on state conservation land This entry is the local government's share of payments received from the state under sec. 70.114, Wis. Stats. This payment in lieu of taxes (PILT) is made on certain lands purchased by the state after December 31, 1991. The local government must share this payment with the other taxing jurisdictions.

Note: This line auto-fills if applicable.

103-43690 – Other state payments (list items and amounts) This entry includes any other intergovernmental payments from the state not included in the lines above. List each aid type and the amount. Include election aids and Innovation Planning Grant. **Note:** Revenue from negotiated MOAs, MOUs or other intergovernmental agreements where a separate fee is paid

2025 Form C and Form CT Financial Report Instructions

Grants from County and Other Local Governments

103-43710 – Highway and bridges This entry includes aid or advances from other local governments (towns, cities, villages, counties) for construction and maintenance of highways and bridges. This is a deductible revenue for highway-related costs.

103-43781 – County timber sales This entry includes the monies received from the county for sale of timber on forest lands.

103-43782 – National forest income from county This entry is the national forest payment received from the county.

103-43790 – Other local government grants (list items and amounts) This entry includes library, parks, veterans graves, bounties, and solid waste management aids. List each aid type and the amount.

104-43000 – Total Intergovernmental Revenues This is the sum of Lines 103-43100 through 103-43790.

4. Licenses and Permits

This category includes monies received from individuals for legal permission to perform certain acts or engage in certain businesses usually regulated by ordinances.

105-44100 – Business and occupational licenses This entry includes revenues from licenses and permits for businesses and occupations that must be licensed before operating within the municipality. These licenses and permits include liquor and malt beverage, cigarette, soda pop, bartender, dance, peddler, mobile home court, cable television licenses and franchise fees, milk haulers, taxi, auction, going out of business, transient merchant, junk and theater.

Note: Include liquor and malt beverage license publication fees on Line 109-46100.

105-44200 – Non-business licenses This entry includes license fees for occupational driver's license (municipal share), bicycles, cats, dogs (including the treasurer's share of dog license and the dog license refund from the county), and any other license issued for purposes other than for operating a business, for an occupation or for construction.

105-44300 – Building permits and inspection fees This entry includes permit fees required for construction or remodeling of property and fees for the inspection of buildings; including building, electrical, plumbing, heating and air conditioning, street opening, etc.

105-44400 – Zoning permits and fees This entry includes revenues from zoning hearing fees, licenses, and permits that are required to enforce the municipality's zoning ordinances.

105-44900 – Other regulatory permits and fees (list items and amounts) This entry includes all regulatory fees and permits not included in the lines above such as parking permits. Include impact fees collected. Include business and occupational permits on Line 105-44100.

106-44000 – Total Licenses and Permits This is the sum of Lines 105-44100 through 105-44900.

5. Fines, Forfeits, and Penalties

This category includes monies received from individuals as penalties for violating certain laws or ordinances, for failing to perform contractual obligations, and awards for damages.

107-45100 – Law and ordinance violations This entry includes collections of penalties imposed for violation of municipal ordinances, including bail for violation of a municipal ordinance that is forfeited upon non-appearance before a court at the time fixed for hearing the case. Include parking violations that are forfeited without court action and late penalties for not paying dog licenses.

107-45210 – Contract forfeitures This entry includes forfeitures by contractors for failure to perform contractual obligations and woodland tax penalty revenue.

2025 Form C and Form CT Financial Report Instructions

107-45221 – Judgments and damages awards for law enforcement equipment and property This entry includes monies awarded to the municipality due to a court decision or settlement for damages to police property and equipment. This is a deductible revenue for highway-related costs.

107-45222 – Judgments and damages awards for highway equipment and property This entry includes monies awarded to the municipality due to a court decision or settlement for damages to highway property and equipment. This is a deductible revenue for highway-related costs.

107-45223 – Judgments and damages for other equipment and property This entry includes monies awarded to the municipality due to a court decision or settlement for damages to property and equipment that are not highway or police-related.

108-45000 – Total Fines, Forfeitures, and Penalties This is the sum of Lines 107-45100 through 107-45223.

6. Public Charges for Services

This category includes revenues received from individuals, organizations, and businesses for services rendered and/or the sale of goods. Some of this section's common revenues include general government fees, ambulance fees, snow removal, gravel sales, mass transit fees, library fees, etc. It also includes amounts charged-back in Sec. H of the Statement of Taxes. See Line 058-46000. Do not include impact fees.

Note: Municipalities accounting for fire protection, ambulances, sewage service, solid waste disposal sites, auditoriums, mass transit systems, etc., as enterprises should report those revenues in the proprietary fund types.

109-46100 – General government This entry includes fees and charges for services rendered by departments whose function is considered general government such as clerk, treasurer, and attorney. It also includes sales of photocopies, plat books, liquor license publication fees, garnishment fees, and filing fees.

Public Safety

109-46210 – Law enforcement fees This entry includes fees for items such as serving of summons, copies of bonds, summons, writs, serving subpoenas, serving execution on judgments, photocopies of accident reports, special duty, and sales of confiscated materials at police auctions. This is a deductible revenue for highway-related costs.

109-46220 – Fire protection fees This entry includes direct charges to individuals or their insurance companies for fire calls, fire inspections, fire signs along the highway, and miscellaneous fire services such as recharging fire extinguishers. Revenues from public authorities such as other local governments should not be included here. They are considered to be Intergovernmental Charges for Services and should be included on Line 111-47323.

109-46230 – Ambulance fees This entry includes revenues from individuals or their insurance companies for use of the municipal ambulance service. Revenues from public authorities such as other local governments, should not be included here since they are considered to be Intergovernmental Charges for Services—include these on Line 111-47324.

109-46290 – Other public safety fees This entry includes all public safety-related revenues from individuals not included above such as fence viewing.

Transportation

109-46310 – Highway (and street) maintenance and construction This entry includes monies received from sale of gravel, shale, blacktop, salt, sand, culverts, and other miscellaneous highway materials to individuals; revenues from contractors or individuals for construction or reconstruction of roads, including curb and gutters; revenues for repair or replacement of curb or gutter; revenues for storm sewer maintenance; snow plowing driveways and parking lots, ditching, grading and thawing culverts; and equipment rental. This is a deductible revenue for highway-related costs.

2025 Form C and Form CT Financial Report Instructions

109-46321 – Street (highway) lighting This entry includes revenues for installation, repair, and replacement of street lighting, including amounts charged-back to property owners as special charges on the tax roll. This is a deductible revenue for highway related costs.

109-46322 – Sidewalks (replacement with street reconstruction) This entry includes revenue for replacement of sidewalks when the street is reconstructed. This is a deductible revenue for highway-related costs.

109-46323 – Sidewalks (new construction or replacement without street construction) This entry includes revenue for replacement or new construction of sidewalks not associated with street construction.

109-46324 – Storm sewer maintenance This entry includes revenues from individuals for storm sewer maintenance. This is a deductible revenue for highway-related costs.

Note: When the storm sewer system is operated as an enterprise fund, report the activities in the proprietary fund types.

109-46328 – Stormwater drainage fees This entry is for stormwater fees collected by the general fund. This is a deductible revenue for highway-related costs.

109-46330 – Parking This entry includes revenues from public parking lots, ramps, and meters, including weekly or monthly user fees.

109-46340 – Airport This entry includes revenues such as landing fees, fuel sales, airport concession fees, airport parking fees, hangar rental, and freight storage fees resulting from the operation of a municipal airport.

109-46350 – Mass transit This entry includes revenues from passenger fees, concession fees, and freight fees resulting from the operation of a mass transit system.

109-46370 – Docks and harbors This entry includes revenues from freight and passenger fees, docking fees, and storage fees resulting from the operation of commercial docks and harbors. Report revenues from recreational docks and marinas on Line 109-46750.

109-46399 – Other transportation This entry includes revenues from the operation of other transportation facilities not included in the lines above.

Sanitation and Utilities

109-46410 – Sewage service This entry includes sewer user fees from residential, commercial and industrial properties, forfeited discounts, and other revenues when the municipality operates the sewer activity as a department instead of an enterprise.

Note: Revenues from public authorities such as other local governments should not be included since they are considered as Intergovernmental Charges for Services—include these on Line 111-47341.

109-46420 – Refuse and garbage collection This entry includes user fees for curbside collection of garbage and refuse.

109-46431 – Solid waste disposal This entry includes revenues such as private use fees for disposing of waste materials, landfill sticker sales, and tipping fees. It also includes fees for hauling garbage from central collection sites.

109-46435 – Recycling This entry includes revenues such as private use fees for collection, processing, or transportation of recyclable materials, or the prorated recycling portion of all-inclusive solid waste disposal fees. This entry includes sales of stickers, tags, bags, or containers for recycling, or any other fee charged to the public on the basis of use. Do not include sale of recyclable materials on this line. See Line 113-48307.

109-46440 – Weed and nuisance control This entry includes revenues from cutting noxious weeds and controlling other nuisances on private property.

109-46490 – Sanitation services (other) This entry includes revenues from providing sanitation services not included in the lines above.

2025 Form C and Form CT Financial Report Instructions

Health

109-46540 – Cemetery This entry includes revenues from lot sales, grave openings, and lot maintenance. Do not include interest revenue from cemetery accounts.

109-46590 – Other health services This entry includes revenues from providing health services such as vital statistics, immunization, health clinics, health officer fees, health inspections, and humane shelter (dog pound).

109-46600 – Human services This entry includes revenues from various human services activities such as senior citizen meal program donations and relief repayments from individuals.

Culture, Recreation and Education

109-46710 – Library This entry includes revenues such as fines for lost, damaged, or overdue books, special request fees, equipment rental, and other library user fees.

109-46720 – Parks This entry includes revenues from rental fees, admissions, camping fees, park dedication fees, concessions, etc.

109-46731 – Museum This entry includes daily admissions, concession sales, and other fees, when the museum is accounted for in the governmental fund types.

109-46732 – Zoo This entry includes admissions, parking fees, concession sales and other fees, when the zoo is accounted for in the governmental fund types.

109-46741 – Fairs, exhibits, and celebrations This entry includes revenues such as admissions, entry fees, shelter rentals, concession earnings, and parking fees, when these activities are accounted for in the governmental fund types.

109-46742 – Auditorium, convention, or civic center (theater) This entry includes revenues such as user rentals, admissions, and concession earnings, when these facilities are accounted for in the governmental fund types.

109-46743 – Community center This entry includes revenues from locker fees, occasional use or rental fees, vending machine revenues, and other community center user fees.

109-46750 – Other culture and recreation This entry includes the fees charged to the public for the use of municipally- operated cultural and recreational facilities and programs not included in the lines above. Include revenues of recreational docks and marinas here.

Conservation and Development

109-46810 – Forests This entry includes revenues from the public for forest programs, including sale of firewood, pulp and logs, tree planting equipment rental, sale of seedling trees, and tree inspection fees.

109-46820 – Other conservation This entry includes revenues such as agricultural lime sales, soil testing, watershed and other erosion control projects, pesticide control training, and agricultural land preservation fees; revenues from operation of youth camps, air pollution control projects, etc.

109-46830 – Public housing This entry includes rents and other revenues from operation of public housing projects except in lieu of tax payments, which should be reported on Line 100-41320.

109-46840 – Urban development This entry includes revenues from urban development projects.

109-46850 – Economic development This entry includes revenues associated with charges for services to industrial parks, business development and other economic development activities.

109-46900 – Other public charges for services (list items and amounts) This entry includes revenues from other public charges not included in the lines above such as vending machine sales and commissions, employee meal sales, etc.

110-46000 – Total Public Charges for Services This is the sum of Lines 109-46100 through 109-46900.

7. Intergovernmental Charges for Services

This category includes operating revenues from other governmental units such as schools, technical colleges, counties, cities, villages, towns, lake rehabilitation districts, sanitary districts, and state and federal governments for services provided by your municipality. This category includes operating revenues from other governmental units such as schools, technical colleges, counties, cities, villages, towns, lake rehabilitation districts, sanitary districts, and state and federal governments for services provided by your municipality. Revenue from negotiated MOAs, MOUs or other intergovernmental agreements where a separate fee is paid by a federal, state or local government to your municipality for ambulance, fire, law enforcement, refuse/garbage/solid waste pick-up and disposal services, etc. provided directly by your municipality or through an associated service agency administered by your municipality should be reported here.

Federal

111-47121 – Law enforcement services This entry includes revenues for providing police protection to a federal facility. This is a deductible revenue for highway-related costs.

111-47122 – Fire services This entry includes revenues from operations for fire suppression, fighting forest fires, etc., on federal land and property.

111-47131 – Transportation (highways and streets) This entry includes revenues for maintenance, construction, or reconstruction of federal highways. This is a deductible revenue for highway-related costs.

111-47141 – Sewage service This entry includes operating revenues for sewage services provided to federal buildings and offices when the municipality operates the sewer activity as a department rather than as an enterprise.

111-47181 – Public housing This entry includes rental fees and other revenues from operations for services reimbursed by a federal agency for public housing.

111-47190 – Other services to federal government This entry includes revenues from operations for other services provided to the federal government such as general government, ambulance, correction, detention, health, social services, airport, transit systems, sanitation, culture, and conservation and development.

State

111-47221 – Law enforcement services This entry includes revenues from operations for providing police protection to state facilities. This is a deductible revenue for highway-related costs.

111-47222 – Fire services This entry includes revenues from operations for fire suppression, fighting forest fires, etc., on state land and property.

111-47223 – Ambulance services This entry includes revenues from operations for providing ambulance/EMS services to state facilities.

111-47230 – Transportation (highways and streets) This entry includes revenues from operations for maintenance, construction, or reconstruction of state highways. This is a deductible revenue for highway-related costs.

111-47241 – Sewage service This entry includes revenues from operations for sewage services provided to state buildings and facilities when the municipality operates this activity as a department rather than as an enterprise.

111-47242 – Garbage/trash collection & disposal services This entry includes revenues from operations for providing garbage/trash collection & disposal services to state facilities.

111-47281 – Public housing This entry includes rental fees and other revenues from operations for services reimbursed by a state agency for public housing.

2025 Form C and Form CT Financial Report Instructions

111-47290 – Other services to state government This entry includes revenues from operations for other services provided to the state government such as general government, ambulance, correctional, detention, health, social services, airport, transit systems, culture, conservation and development, and lottery credit administration fees.

Other Local Governments

111-47310 – General government This entry includes revenues from operations for services provided to other local governments such as elections, photocopies, and data processing.

111-47321 – Public safety – law enforcement services This entry includes revenues from operations for providing police services for other local governments. This is a deductible revenue for highway-related costs.

111-47323 – Public safety – fire services This entry includes revenues from operations for services provided to other local governments for fire suppression and contractual agreements.

111-47324 – Public safety – ambulance services This entry includes revenues received for contracted ambulance services from other local governments.

111-47325 – Public safety – emergency communications (911) (law enforcement share) This entry is the prorated portion of emergency communication (911) revenues from other local governments for law enforcement services. This is a deductible revenue for highway-related costs.

111-47326 – Public safety – emergency communications (911) (exclude law enforcement share. See line 111-47325) This entry includes the prorated portion of emergency communication (911) revenues from other local governments for services other than law enforcement.

111-47331 – Public works – transportation (highways and streets) This entry includes revenues from local governments for maintenance, construction, or reconstruction of streets and roads; curb and gutter; storm sewers and sidewalks; material sales such as blacktop, gravel, sand, salt; and grading and snow plowing, etc. This is a deductible revenue for highway related costs.

111-47339 – Public works – other transportation services This entry includes revenues from other local governments for services provided by the mass transit system, airport, railroads, and commercial docks and harbors.

111-47341 – Sanitation – sewage service This entry includes revenues from user fees or contract payments from other local governments for sewage services when the municipality operates this activity as a department rather than as an enterprise.

111-47342 – Sanitation – refuse and garbage collection This entry includes revenues from refuse and garbage collection services furnished to other local governments.

Note: Report user fees from businesses or individuals in the Public Charges for Services section.

111-47343 – Sanitation – solid waste disposal This entry includes revenues for user fees or contract payments from local governments for use of the municipally-owned solid waste disposal site.

Note: Report user fees from businesses or individuals in the Public Charges for Services section.

111-47345 – Sanitation – recycling This entry includes revenues for user fees or contract payments from local governments for the use of municipally-owned recycling facilities or equipment.

Note: Report user fees from businesses or individuals in the Public Charges for Services section.

Other

111-47350 – Health This entry includes revenues from operations for providing health services such as immunization programs to other local governments.

2025 Form C and Form CT Financial Report Instructions

111-47360 – Human services This entry includes revenues from operations for providing social services such as general relief to other local governments.

111-47381 – Public housing This entry includes rental fees and other revenues from operations of public housing services provided to other local governments.

111-47390 – Other services to other local governments This entry includes revenues from operations for other services provided to other local governments such as correctional services, detention services, health services, human services, recreation, and conservation services and humane shelter.

111-47400 – Local departments This entry includes charges for services to local (municipal) departments by municipal service departments such as data processing, printing, duplicating, engineering, etc.

Note: If these activities are accounted for in an internal service fund, they should be reported in the proprietary fund types.

112-47000 – Total Intergovernmental Charges for Services This is the sum of Lines 111-47121 through 111-47400.

8. Miscellaneous Revenues

This category includes revenues from interest on investments, property rental, leases and property sales, insurance recoveries, donations, and other miscellaneous revenues such as discounts, profit-sharing dividends from co-ops, insurance refunds, refunds of prior year expenditures, and additional prior year revenues. Allocate the latter two items to the proper revenue accounts, whenever possible, for state aid purposes.

Interest

113-48110 – Interest income This entry includes the interest revenues earned on invested funds such as demand deposits, savings accounts, certificates of deposit, treasury bills, golden passbooks, state investment pool, and daily interest accounts.

113-48130 – Interest on special assessments and special charges This entry includes the interest and penalty charges collected during the year or placed on the tax roll for special assessments and special charges collected for the municipality and enterprise/utility.

Note: Include interest earned on the investment of special assessment funds on Line 113-48110.

113-48200 – Rent This entry includes the rent of municipal buildings and offices, rentals of vacant land, garden plots, and lease royalties. Do not include rental of equipment, and facilities for recreational purposes at this entry, since they should be considered as charges for services.

Property Sales

113-48301 – Sale of law enforcement equipment and property This entry includes revenues from sale of police equipment and police buildings such as office buildings and garages. Revenues from the sale of multi-use buildings and equipment should be prorated to police, highway, and other sales. This is a deductible revenue for highway-related costs.

113-48302 – Sale of fire and ambulance equipment and property This entry includes revenues from sale of fire and ambulance equipment such as motor vehicles, trucks, pumpers, and other equipment, and other property—such as buildings and land.

113-48303 – Sale of highway equipment and property This entry includes revenues from sale of highway equipment such as trucks and graders, sale of highway buildings, and sale of property right-of-way. Municipalities with internal service funds approved by the Department of Transportation should include only revenues from the sale of non-depreciated highway property. Examples include land originally purchased for building and storage

2025 Form C and Form CT Financial Report Instructions

lot sites. Allocate revenues from the sale of multi-use buildings and equipment between police, highway, and other sales. This is a deductible revenue for highway-related costs.

113-48304 – Sale of refuse and garbage collection equipment and property This entry includes revenues from sale of equipment and property involved in the pickup and collection of refuse and garbage.

113-48305 – Sale of solid waste disposal equipment and property This entry includes revenues from sale of equipment and property involved in the operation of a solid waste disposal site, including trash compactors, storage sheds, and land.

113-48306 – Sale of recycling equipment and property This entry includes revenues from the sale of equipment or facilities used in recycling operations, including vehicles, machinery, buildings, and land. Prorate revenues from the sale of multi-use facilities or equipment between recycling, solid waste disposal, and other sales.

113-48307 – Sale of recyclable materials This entry includes revenues from the sale of recyclable materials such as metal or plastic containers, paper, or cardboard. This is a deductible revenue for recycling grant purposes.

113-48309 – Sale of other equipment and property This entry includes revenue received from sale of surplus buildings, land, equipment, and other property not included in the lines above.

Insurance Recoveries

113-48420 – Insurance recoveries for damage to law enforcement equipment and property This entry includes monies from insurance awards for damages to police property and equipment. This is a deductible revenue for highway-related costs.

113-48430 – Insurance recoveries for damage to highway equipment and property This entry includes moneys from insurance awards for damages to highway property and equipment. This is a deductible revenue for highway-related costs.

113-48440 – Insurance recoveries for damage to other equipment and property This entry includes monies from insurance awards for damages to property and equipment that are not highway or police-related.

Other Miscellaneous Revenues

113-48500 – Donations/contributions from private organizations or individuals This entry includes gifts, endowments, contributions, or donations received from civic organizations, industry, or individuals.

Note: Report gifts and bequests, where the principal must remain intact, as fiduciary/pension trust revenues in the proprietary fund types.

113-48900 – Other miscellaneous revenues (list items and amounts) This entry includes refunds, discounts, reimbursements, and other miscellaneous governmental fund revenues not included in the lines above such as insurance premium refunds, co-op dividends, insurance premium adjustments, overpayment of tax bills by escrow agents, and collection of delinquent personal property taxes previously recovered from other taxing jurisdictions.

114-48000 – Total Miscellaneous Revenues This is the sum of Lines 113-48110 through 113-48900.

9. Other Financing Sources

This category includes governmental fund general long-term debt proceeds, operating transfers-in, and material proceeds of general fixed asset dispositions. These items are classified separately from revenue.

115-49100 – Proceeds from long-term debt This entry includes proceeds from long-term general obligation bonds, notes, and state trust fund loans, and the face value of installment purchase contracts and the discounted present value of capital lease agreements.

2025 Form C and Form CT Financial Report Instructions

115-49200 – Transfers from other funds This entry includes amounts transferred into the governmental fund types and expendable trust funds. The term “fund” means a separate self-balancing set of accounts used to account for certain activities—not to be confused with “cash funds.” A municipality may have several cash accounts or cash funds, but account for them all as part of the general fund. For example, the transfer between a savings account and the checking account is not an interfund transfer.

The two major categories of interfund transfers are:

1. **Residual equity transfers** – nonrecurring or non-routine transfers of equity between funds (e.g., contribution to enterprise fund or internal service fund capital by the general fund, and transfers of residual balances of discontinued funds to the general fund or a debt service fund.) Residual Equity Transfers will normally not be included.
2. **Operating transfers** – all other interfund transfers such as legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended, transfers of tax revenues from a special revenue fund to a debt service fund, transfers from the general fund to a special revenue or capital projects fund, and operating subsidy transfers of the general or a special revenue fund to an enterprise fund. Operating transfers are generally included.

115-49400 – Sales of general fixed assets This entry includes proceeds from the sale of major fixed assets when the amounts are so large that including them on Lines 113-48301 through 113-48305, and 113-48309 would be misleading. However, it should not be used for highway-related assets.

115-49500 – Proceeds of refunding bonds This entry is used when new debt is issued to provide monies to pay interest on old outstanding debt as it becomes due, and to pay the principal on the old debt either as it matures or at an earlier call date. Use this line with Line 134-59500 for advance refunding debt.

116-49000 – Total Other Financing Sources This is the sum of Lines 115-49100 through 115-49500.

117-40000 – Total Revenues and Other Financing Sources This is the sum of all governmental fund types and expendable trust funds revenues and other financing sources (Lines 101-41000, 102-42000, 104-43000, 106-44000, 108-45000, 110-46000, 112-47000, 114-48000, and 116-49000).

B. Expenditures

1. Current Expenditures

This category includes gross salaries and wages of employees, municipal contribution to health, life and disability insurance, unemployment compensation insurance, worker’s compensation insurance, social security, and contributions to other employee benefit programs such as the Wisconsin Retirement Fund. It also includes per diem payments, purchased materials and services, mileage, office supplies, repair of equipment; contract payments such as fire protection or road maintenance, printing, licenses, postage, publication, gasoline, oil, small tools, equipment rental, payments on debt, interest payments, insurance premiums; and utility bills for water, sewer, heat, electricity, and telephone.

2. General Government

This category includes the expenditures incurred by the governing body to carry out the statutory duties of running the municipality.

118-51100 – Legislative This entry includes expenditures of the governing body (council or board) and its commissions and committees, including salaries, fringe benefits, per diems, travel for members, and dues paid to organizations and associations.

118-51200 – Judicial This entry includes expenditures associated with the operation of a municipal court, including witness and interpreter fees, court fees paid to state, and cost of acquiring and maintaining a law library.

2025 Form C and Form CT Financial Report Instructions

118-51300 – Legal This entry includes expenditures of the municipality’s attorney, fees paid to legal counsel hired to assist the municipality’s attorney, and costs of updating the municipality’s code of ordinances.

118-51400 – General administration This entry includes expenditures of the chief executive (mayor, manager, president, or administrator), municipal clerk, personnel office, all election costs, census cost, and expenditures of administrative service departments such as data processing, central duplicating, or printing.

Note: If the municipality accounts for activities such as data processing, duplicating, printing, etc., as internal service funds, include the expenses on Line 211-51490.

118-51500 – Financial Administration This entry includes expenditures related to these functions:

Accounting – all costs of financial recordkeeping, timekeeping, payroll preparation, budget preparation; expenditures of the comptroller, director of finance or municipal accountant; fees paid to others for closing financial records, preparing special reports such as this one; and fees paid to professional accounting firms for annual audits.

Treasury – expenditures of the treasurer’s office including all duties related to the collection, deposit, and investment of cash, including bad check charges and bank service charges.

Assessment of property – all costs incurred to establish and maintain assessments of real and personal property for property tax purposes, including assessor’s plat and board of review costs.

Risk and property management – all administrative costs of managing the municipality’s insurance program and developing a comprehensive risk management program, and administrative costs of managing municipal property (acquisition, property rental, sale of unused property, and inventory record keeping).

Purchasing – expenditures for administering the purchase of goods and services for the municipality (purchasing department, agent, etc.). **Note:** If the municipality accounts for the purchasing and stores department as an internal service fund, include the expenses on Line 211-51490.

118-51600 – General buildings and plant This entry includes town, village and city hall expenditures for custodian salaries or contracts, custodial supplies, utilities such as fuel, electricity, water and sewer; expenditures for maintenance of the hall, and rents paid to others for space for municipal offices.

Other General Government

118-51910 – Illegal taxes, tax refunds and uncollectible taxes, special assessments and receivables This entry includes illegal real estate taxes charged-back on the county apportionment, and tax refunds authorized by the governing board under sec. 74.33, Wis. Stats. It also includes any allowances established to provide for losses from uncollectible taxes, special assessments, and receivables for the modified accrual basis systems only on this line. Enter the refunding of excess property tax payments on Line 134-59900.

118-51920 – Judgments and losses This entry includes the payment of judgments against the municipality from civil lawsuits because of injury to persons or property damage.

118-51931 – Law enforcement insurance This entry includes the premiums on property and liability insurance on vehicles, employees, equipment, and buildings used in law enforcement activities. This is an eligible expenditure for highway-related costs. Do not use this line if the law enforcement property and liability insurance is included on Line 120-52100.

118-51932 – Highway insurance This entry includes the insurance on highway buildings, equipment, and employees. This is an eligible expenditure for highway-related costs. Do not use this entry if the highway property and liability insurance was charged out to the highway activities.

118-51938 – Other insurance This entry includes property and liability insurance on vehicles, employees, and general municipal buildings such as city hall. It also includes employee bonds and unemployment compensation assessments on this line. Include the insurance on police and highway department buildings, employees, and

2025 Form C and Form CT Financial Report Instructions

equipment on Lines 118- 51931 and 118-51932. Do not use this entry if property and liability insurance was charged out to the user activities.

118-51980 – Other general government (list items and amounts) This entry includes any general government expenditures not included in the lines above such as memorials, flowers for funerals, etc.

119-51000 – Total General Government This is the sum of Lines 118-51100 through 118-51980.

3. Public Safety

This category includes expenditures related to operating the law enforcement, fire, ambulance, first responders, inspection, and emergency government activities.

120-52100 – Law enforcement This entry includes all law enforcement expenditures for traffic patrol, criminal investigation, education, school crossing guards, community relations, crime prevention, and support services (communications). Other items included are water safety patrol and snowmobile law enforcement. When the police department is located in a multi-use building, allocate expenditures for the maintenance and operation of that building to the activity served on a square foot percentage basis. This is an eligible expenditure for highway-related costs.

120-52200 – Fire protection This entry includes expenditures for all fire protection activities such as firefighting training, fire inspection, investigation of fire losses, fire prevention education, fire signs, as well as firefighting. It also includes all costs associated with operating a municipal fire department, and fire contract payments to fire districts or volunteer fire departments, public fire protection charges (hydrant rental) paid to the water utility, and fire insurance dues paid to others.

120-52300 – Ambulance This entry includes expenditures for operation and maintenance of an emergency ambulance service and first responders, including payments to private operators or to other governmental units for providing this type of service.

120-52400 – Inspection This entry includes the expenditures of the local building inspectors for issuing permits and inspecting buildings, plumbing, electrical, heating, air conditioning, sewer, gas, etc. It also includes weights and measures. Do not include fire and health inspections on this line.

120-52601 – Emergency communications (911) (law enforcement share) This entry includes the prorated portion of the expenditures for the emergency communication system, including 911 signs, charged to law enforcement. The 911 signs are ones installed near or within the road, highway or street right-of-way on parcels of property for emergency communication purposes. Do not include emergency communication expenditures reimbursed by state agencies such as DNR. This is an eligible expenditure for highway-related costs.

120-52609 – Emergency communications (911) (exclude law enforcement share. See line 120-52601) This entry includes the balance of the emergency communication (911) system expenditures, including 911 signs. The 911 signs are ones installed near or within the road, highway or street right-of-way on parcels of property for emergency communication purposes. This entry includes emergency communication expenditures reimbursed by state agencies such as the Department of Natural Resources. This is not an eligible highway-related cost.

120-52700 – Correction and detention This entry includes expenditures incurred by the municipality for operation and maintenance of a jail and other correctional facilities, including jailers, matrons and other personnel; cost of prisoner meals and maintenance; offender rehabilitation programs, parole officers, prerelease facilities, and juvenile detention facilities. It also includes payments to other governmental units for housing of prisoners.

120-52900 – Other public safety This entry includes any public safety expenditures not included in the lines above. Include the cost of emergency warning systems, payments to prevent flood damage and to restore areas after floods, and payments to flood control boards. Enter highway damage repair, due to flood, wind, or ice storms on Line 122-53311. Fencing of private lands (fence viewing) under sec. 90.15, Wis. Stats. should be included on Line 120-52900.

121-52000 – Total Public Safety This is the sum of Lines 120-52100 through 120-52900.

2025 Form C and Form CT Financial Report Instructions

4. Public Works

This category includes expenditures related to transportation and sanitation:

Transportation – includes all expenditures for the construction and maintenance of streets and highways, street lighting, storm sewers; operating or contributing to the operation of airports, mass transit, commercial docks and harbors; and the construction of sidewalks, curb, gutter, and storm sewer. Include, highway-related materials such as sand, salt, gravel, culverts, or blacktop purchased for resale to others should as highway maintenance.

Sanitation – includes all expenditures related to the collection and disposal of garbage and rubbish; and operation of a sanitary sewer system as a department. Report sanitary sewer systems operated as utilities should in the proprietary fund types.

122-53100 – Administration for highways and streets This entry includes the non-project expenditures for administration and supervision of road, bridge, storm sewer, traffic control, and street lighting activities, including the planning, development, and administration of capital improvement programs. Enter retainer fees paid to consulting agencies for non-project work on this line. This is not an eligible highway-related cost.

Highway and Street Maintenance and Construction

122-53311 – Highway and street maintenance (local) This entry includes expenditures for maintenance and repair of street and public alley pavement, curb and gutter, bridges and culverts; snow plowing, snow fencing, and ice control; wages and fringe benefits of highway and street employees; maintenance of highway buildings; maintenance of traffic control devices; brushing, mowing, and weed control along roadways; grading and shoulder shaping; guardrail, ditches; pavement marking and signing; sweeping, leaf pickup, tree removal, and dust control. This is an eligible expenditure for highway-related costs.

Report costs of maintenance work done on state highways on this line if the state government is not charged for the work. If the state government is charged for the work, enter maintenance expenditures on Line 122-53320.

Report costs of maintenance work done for other local governments on this line if the local government is not charged for the work. If the local government is charged for the work, enter maintenance expenditures on Line 122-53330.

122-53315 – Highway and street construction (local) This entry includes expenditures for grading, base, and surface; marking, signs, and traffic control signals; engineering expenditures directly attributable and charged to each individual road, street or public alley, and bridge construction project; traditional project survey, design, material, and construction engineering, including environmental impact statements; right-of-way acquisition, including relocation assistance; real estate legal fees and appraisals, site demolition, and clearing costs; curb and gutter construction; seeding, sodding, and other erosion control items; planting or other forms of screening for safety purposes such as reducing headlight glare on curves, or sound barriers, or screening of legal junkyards. This entry also includes expenditures for acquisition or construction of highway buildings and equipment and cleanup of highway underground storage tank (UST) contamination. This is an eligible expenditure for highway-related costs. This includes funds transferred from other municipalities for road projects.

This is an eligible expenditure for highway-related costs . port costs of maintenance work done on state highways on this line if the state government is not charged for the work . If the state government is charged for the work, enter maintenance expenditures on Line 122-53320 .

Report costs of maintenance work done for other local governments on this line if the local government is not charged for the work . If the local government is charged for the work, enter maintenance expenditures on Line 122-53330 .

122-53320 – State (highway) This entry includes expenditures for maintenance and construction of state highways. This is an eligible expenditure for highway-related costs. Enter monies received for these services on Line 111-47230.

2025 Form C and Form CT Financial Report Instructions

122-53330 – Other local governments (highways and streets) This entry includes expenditures for maintenance and construction of other local government roads. This is an eligible expenditure for highway-related costs. Enter monies received for this service on Line 111-47331.

Road Related Facilities

122-53410 – Limited purpose roads This entry includes expenditures for construction and maintenance of dump, park, subdivision, and cemetery roads; gated or impassable roads; and other roads that do not meet the criteria for public access roads and are not eligible for state road aids. Include maintenance of public alleys on Line 122-53311.

122-53420 – Street (highway) lighting This entry includes expenditures for installation, repair, and maintenance of street lights. Common expenditures include painting of poles, bulb replacement, and electric utility bills. This is an eligible expenditure for highway-related costs.

122-53431 – Sidewalk maintenance and replacement with street reconstruction This entry includes sidewalk and driveway replacement when a street or highway is reconstructed. This is an eligible expenditure for highway-related costs.

122-53432 – New sidewalk outlay and replacement without street reconstruction This entry includes expenditure for construction of original sidewalks and driveways and for construction or replacement of sidewalks without accompanying street reconstruction including cost charged back to property owners through special assessments. Enter sidewalk replacement that is part of a street or highway reconstruction project on Line 122-53431.

122-53441 – Storm sewer maintenance This entry includes expenditures for maintenance and repair of storm sewers, drainage inlets, and collection and disposal systems. This is an eligible expenditure for highway-related costs.

Note: When the storm sewer system is operated as an enterprise fund, report the activities in the proprietary fund types.

122-53442 – Storm sewer construction This entry includes expenditures for construction and reconstruction of storm sewers, drainage inlets, and collection and disposal systems. This is an eligible expenditure for highway-related costs.

122-53448 – Stormwater drainage This entry is for stormwater expenses incurred in the general fund.

122-53450 – Parking facilities This entry includes expenditures for construction, maintenance, and repair of public parking ramps, lots, and meters, when these expenditures are borne by the governmental fund types. If the parking facilities are accounted for as an enterprise, report the activities in the proprietary fund types.

Other Transportation

122-53510 – Airport This entry includes expenditures for operation of an airport such as maintenance of landing fields, parking facilities, equipment, lighting, supplies, administrative staff and operations employees, office supplies, and subsidies to airports operated by others.

Note: When the airport is accounted for as an enterprise fund, report the activities in the proprietary fund types.

122-53520 – Mass transit This entry includes expenditures for operation of a transit system such as equipment maintenance, fuel, maintenance supplies, park and ride lots, advertising, administrative staff, drivers, office supplies, and subsidies to mass transit systems operated by others.

Note: If the mass transit system is accounted for as an enterprise fund, report the activities in the proprietary fund types.

122-53540 – Docks and harbors This entry includes expenditures for operation of commercial docks, harbors, and terminal warehouses, including contributions to others for maintenance of commercial docks and harbors.

Note: When commercial dock and harbor facilities are accounted for as an enterprise fund, report the activities in the proprietary fund types.

2025 Form C and Form CT Financial Report Instructions

122-53580 – Other transportation facilities This entry includes expenditures for operation of other transportation facilities, such as railroads, bicycle trails, and other transportation activities not included in the lines above, and are accounted for as part of the governmental fund types.

Sanitation

122-53610 – Sewage service This entry includes expenditures for maintenance and construction of sanitary sewer lines and sewage treatment plants. This includes salaries and fringe benefits of sewer department employees, repair and maintenance of pumping equipment, vehicle maintenance, equipment rental, etc. It also includes payments to another governmental unit for providing sewer service to residents of your municipality. If the sanitary sewer system is accounted for as a utility, report it in the proprietary fund types.

122-53620 – Refuse and garbage collection (curbside collection only) This entry includes expenditures for collection of garbage, rubbish, and discarded items from residential, commercial, and industrial properties. It also includes the contract cost for garbage pick-up agreements.

122-53631 – Solid waste disposal This entry includes expenditures for operation of a landfill site such as incinerators, refuse pulverizer systems, site covering, gate attendants, central collection transfer points, and solid waste drop off sites and site monitoring cost.

Note: When the solid waste disposal operation is accounted for as an enterprise fund, report the activities in the proprietary fund types.

122-53635 – Recycling expenditures This entry includes any reasonable program related expenditures for planning or operating one or more of the components of a solid waste management program under sec. 287.11(2) (a) to (h) Wis. Stats., or to enable your municipality to comply with the prohibition under sec. 287.07(2), Wis. Stats. Expenditures may include payroll cost and fringe benefits of employees directly involved in this program's activities, indirect cost, consultant fees, service contracts, materials and supplies, equipment rental and other allowable cost. Depreciation is not an allowable cost for cash or modified accrual basis accounting.

Note: When the recycling operation is accounted for as an enterprise fund, report the activities in the proprietary fund types.

122-53640 – Weed and nuisance control This entry includes expenditures for weed commissioner, weed spraying, cutting, advertising, and other costs associated with weed and nuisance control.

122-53680 – Other sanitation This entry includes expenditures for sanitation activities not included in the lines above. Enter hazardous waste removal costs, including training, on this line. It also includes expenditures for maintenance of water mains, when water mains are financed through the governmental fund types.

123-53000 – Total Public Works This is the sum of Lines 122-53100 through 122-53680.

5. Health and Human Services

This category includes the protection of public health; and furnishing public assistance, institutional care, or economic assistance to needy residents.

124-54100 – Public health services This entry includes expenditures for the protection and improvement of public health. Activities to include:

- Health clinics
- Communicable disease control (detection, prevention, treatment)
- Health inspections (consumer protection, food inspection, etc.)
- Health education and planning
- Animal and insect control
- Home nursing care
- Humane shelter

2025 Form C and Form CT Financial Report Instructions

124-54420 – General relief This entry includes expenditures for relief administration, including the cost of administering food stamps, work relief programs, cash relief grants (direct financial payments) to indigents; payments for groceries, clothing, rent, utilities, burial, hospitalization, and medical care of indigents; payments for work relief; and payments to other municipalities (including counties) for relief grants on behalf of legal residents of your municipality.

124-54600 – Aging (inc. senior citizen programs) This entry includes programs such as transportation for the elderly, nutrition programs, operation of senior citizen centers, and donations to these programs.

124-54910 – Cemetery This entry includes expenditures for operation and maintenance of a municipally-owned cemetery. It also includes donations by a municipality to a privately-operated cemetery.

Note: If the cemetery is accounted for as an enterprise fund, report the activities in the proprietary fund types.

124-54980 – Other health and human services This entry includes expenditures for health and human services programs not included in the lines above.

125-54000 – Total Health and Human Services This is the sum of Lines 124-54100 through 124-54980.

6. Culture, Recreation, and Education

This group of activities includes expenditures for cultural, recreational, and educational purposes. Include contributions to others for providing these services.

Note: If the municipality accounts for such operations as libraries, museums, and recreational facilities in an enterprise fund, report them in the proprietary fund types.

126-55110 – Library This entry includes expenditures for library operations. It also includes payments to federated library systems and contributions to other local districts for library services furnished to the municipality.

126-55120 – Museum This entry includes operating expenditures of municipally operated museums and historical sites where those activities are accounted for in the governmental fund types.

126-55190 – Other culture This entry includes expenditures for other cultural activities such as artistic programs, theaters, and community centers, etc. Include auditoriums, convention or civic centers that are accounted for in the governmental fund types.

126-55200 – Parks This entry includes expenditures for personnel, equipment, grounds maintenance, and other costs incidental to operating a park system.

126-55300 – Recreation programs and events This entry includes expenditures for administration and operation of recreation activities such as athletic (tennis, baseball, softball) programs, playground programs, and other summer recreation programs, and events such as fireworks, parades, public concerts, and holiday decorations.

126-55400 – Recreation facilities This entry includes expenditures for specialized facilities such as ice arenas, swimming areas, golf courses, recreational docks and harbors, channel markers, buoys, piers, fairgrounds, stadiums, snowmobile trails, and ATV trails, when these facilities are accounted for in the governmental fund types.

126-55410 – Zoo This entry includes operating expenditures of municipally operated zoological parks when these activities are accounted for in the governmental fund types.

127-55000 – Total Culture, Recreation, and Education This is the sum of Lines 126-55110 through 126-55410.

7. Conservation and Development

This category includes expenditures for resource conservation, environmental protection, administration of planning policies and zoning, public housing projects, urban development, and economic development. Allocate tax incremental district expenditures to the appropriate activities (ex: Enter street construction on Line 122-53315).

2025 Form C and Form CT Financial Report Instructions

128-56500 – Public housing This entry includes expenditures for acquisition, furnishing, maintenance, and operation of public housing for low income and elderly persons.

Note: If public housing projects are accounted for as an enterprise fund, report the activity in the proprietary fund types.

128-56600 – Urban development This entry includes expenditures for rehabilitation of deteriorated neighborhoods, and demolition and clearance of structures. It also includes the acquisition of property and construction or reconstruction of structures, and the cost of relocation and rehousing persons displaced by redevelopment projects.

Note: If urban development projects are accounted for as an enterprise fund, report the activities in the proprietary fund types.

128-56700 – Economic development (include tourism) This entry includes expenditures for fostering economic growth and development within the municipality, including activities such as economic and industrial surveys, advertising the advantages of the municipality, financial assistance to new businesses, activities of an industrial development agency, and acquisition and development of industrial sites.

128-56900 – Other conservation and development This entry includes expenditures for conservation and development activities not included in the lines above such as forestry projects, conservation of water, mineral, and agricultural resources, fish and game projects, environmental protection, and administration of planning policies and zoning laws. Also include land use planning costs.

129-56000 – Total Conservation and Development This is the sum of Lines 128-56500 through 128-56900.

8. Capital Outlay/Capital Project Expenditures

This category includes the acquisition of, or addition to, fixed assets such as trucks, graders, and other equipment; land and buildings; capital improvements such as construction or reconstruction of roads, sewers, curbs, gutters, sidewalks, street or road signs, street light poles, office machines, reassessment of property, construction engineering fees, and construction materials.

General Government

130-57140 – General public buildings outlay This entry includes expenditures for constructing or remodeling of general municipal buildings such as hall, additions to hall parking lots, and acquisition of land for future expansion.

130-57190 – Other general government outlay This entry includes capital outlay expenditures for general government purposes not included in the lines above such as acquisition of computer equipment.

Public Safety

130-57210 – Law enforcement outlay This entry includes expenditures for constructing or remodeling police office buildings and garages, and purchase of police equipment such as squad cars, vans, and other law enforcement and investigation vehicles, police radio equipment, radar, and other crime detection devices. Allocate expenditures for multi-purpose buildings to the activity served on a square foot percentage basis. This is an eligible expenditure for highway-related costs.

130-57220 – Fire protection outlay This entry includes expenditures for constructing or remodeling buildings used for storing firefighting equipment, and purchases of equipment such as fire trucks and other firefighting apparatus.

130-57230 – Ambulance outlay This entry includes expenditures for constructing or remodeling ambulance garages and purchases of equipment such as ambulance vehicles and jaws-of-life.

130-57261 – Emergency communications (911) outlay (law enforcement share) This entry includes the law enforcement prorated portion of emergency communication (911) outlay. The 911 signs are ones installed near or within the road, highway or street right-of-way on parcels of property for emergency communication

2025 Form C and Form CT Financial Report Instructions

purposes. Do not include emergency communication outlays reimbursed by state agencies such as DNR. This is an eligible expenditure for highway-related costs.

130-57269 – Emergency communications (911) outlay (exclude law enforcement share. See line 130-57261)

This entry includes the balance of the emergency communication (911) outlay expenditures. The 911 signs are ones installed near or within the road, highway or street right-of-way on parcels of property for emergency communication purposes. This entry includes emergency communication outlays reimbursed by state agencies such as DNR. This is not an eligible highway-related cost.

130-57290 – Other public safety outlay This entry includes capital outlay expenditures for public safety areas not included in the lines above.

Transportation – Highway and street

130-57324 – Highway equipment outlay This entry includes expenditures for the purchase of highway machinery and equipment. This is an eligible expenditure for highway-related costs.

130-57327 – Highway building outlay This entry includes expenditures for the construction or acquisition of highway buildings. This is an eligible expenditure for highway-related costs. Municipalities with approved internal service funds should include only those expenditures for the purchase of buildings and equipment that are not depreciated. Examples include the purchase of land for buildings and storage lot sites.

130-57331 – Highway and street outlay (local) This entry includes expenditures for grading, base, and surface; marking signs, and traffic control signals; engineering expenditures directly attributable and charged to an individual highway, public alley, or bridge construction project; traditional project survey, design, material, and construction engineering, including environmental impact statements; right-of-way acquisition, including relocation assistance; real estate legal fees and appraisals, site demolition and clearing costs; curb and gutter construction; seeding, sodding, and other erosion control items; planting or other forms of screening for safety purposes such as reducing headlight glare on curves, or sound barriers, or screening of legal junkyards. This is an eligible expenditure for highway-related costs.

130-57332 – Highway and street outlay (state) This entry includes expenditures for construction of state highways. This is an eligible expenditure for highway-related costs. Enter revenues for this service on Line 111-47230.

130-57333 – Highway and street outlay (other local governments) This entry includes expenditures for construction of other local government, school, or special district roads. This is an eligible expenditure for highway-related costs. Enter revenues for this service on Line 111-47331.

Transportation – Road related facilities

130-57341 – Limited purpose roads outlay This entry includes expenditures for construction of limited purpose roads. This includes dump, park, subdivision, and cemetery roads; gated or impassable roads; and other roads not meeting the criteria for public access roads and are not eligible for state road aids. Include construction of public alleys on Line 130-57331.

130-57342 – Street (highway) lighting outlay This entry includes expenditures for purchase and installation of street lights, including engineering costs. This is an eligible expenditure for highway-related costs.

130-57343 – Sidewalk replacement with street reconstruction This entry includes expenditures for construction of sidewalks or replacements when a highway is reconstructed. This is an eligible expenditure for highway-related costs.

130-57344 – New sidewalk outlay and replacement without street reconstruction This entry includes expenditures for construction of original sidewalks and driveways and for construction or replacement of sidewalks without accompanying street reconstruction, including costs charged-back to property owners through special assessments.

2025 Form C and Form CT Financial Report Instructions

130-57345 – Storm sewer outlay This entry includes expenditures for storm sewer construction, including drainage inlets, collection systems, disposal systems, and storm sewers. This is an eligible expenditure for highway-related costs.

130-57346 – Parking facilities outlay This entry includes expenditures for construction or reconstruction of public parking lots and ramps.

130-57348 – Stormwater drainage outlay This entry is for outlay costs for stormwater drainage incurred by the general fund.

Transportation – Other transportation

130-57351 – Airport outlay This entry includes expenditures for construction or reconstruction of airport facilities such as runways, taxi strips, fences, lighting, communications equipment, roads, walks, parking areas, and terminals.

130-57352 – Mass transit outlay This entry includes expenditures for construction of bus garages and for purchases of buses, maintenance equipment, and other facilities.

130-57354 – Dock and harbor outlay This entry includes expenditures for construction of commercial docks, harbors, and terminal warehouse facilities and equipment.

130-57391 – Other transportation outlay This entry includes expenditures for transportation capital outlays not included in the lines above.

Sanitation

130-57410 – Sewage service (outlay) This entry includes expenditures for construction of sewage treatment plants, sanitary sewer lines, and lift stations.

Note: If the sewage service plant is operated as a utility, do not include construction expenditures on this line. See proprietary fund types instructions.

130-57420 – Refuse and garbage collection outlay This entry includes capital outlay expenditures for acquisition of refuse and garbage collection such as garbage trucks, communication equipment, and equipment storage sheds.

130-57431 – Solid waste disposal outlay This entry includes expenditures for the acquisition of a landfill site, incinerator, and the purchase of compacting equipment, site closure, well monitoring equipment, site monitoring equipment, etc.

130-57435 – Recycling outlay This entry includes capital expenditures for additions or improvements to recycling plant or equipment and land acquisition costs.

130-57490 – Other sanitation outlay This entry includes expenditures for sanitation capital outlays not provided for in the lines above, and water main and lateral construction, when they are financed through the governmental fund types.

Health and Human Services

130-57510 – Health outlay This entry includes expenditures for constructing or remodeling health care facilities such as health clinics, nursing homes, and general hospitals; and equipment such as staff vehicles and hospital equipment.

Culture, Recreation and Education

130-57610 – Library outlay This entry includes expenditures for construction, remodeling, and purchase of land, buildings, and equipment for library activities.

130-57620 – Parks outlay This entry includes expenditures for construction and remodeling of buildings, purchase of land, and equipment for parks.

2025 Form C and Form CT Financial Report Instructions

130-57630 – Other culture and recreation outlay This entry includes expenditures for culture and recreation outlays not included in the lines above.

Conservation and Development

130-57710 – Public housing outlay This entry includes expenditures for acquisition, construction, and furnishing of public housing for low income and elderly people.

130-57721 – Urban development outlay This entry includes expenditures for redevelopment of blighted and deteriorated areas, including the acquisition of property and construction or reconstruction of structures.

130-57725 – Economic development outlay This entry includes expenditure outlays to promote private business development, including expenditure outlays for industrial park development.

130-57730 – Other conservation and development outlay This entry includes expenditures for conservation and development outlays not included in the lines above.

131-57000 – Total Capital Outlay This is the sum of Lines 130-57140 through 130-57730.

9. Debt Service

This category includes principal and interest on general obligation bonds, long-term notes, land contracts, installment purchases, etc., except maturities financed by proprietary fund types.) Report interest maturities on mortgage revenue bonds, mortgage notes, and other long-term debt financed by proprietary fund types in the proprietary fund types. Principal maturities paid on mortgage revenue bonds, mortgage notes, and other long-term debt financed by proprietary fund types are a reduction of a liability on the proprietary fund balance sheet and are not to be included in the revenues and expenses for proprietary fund types.) The principal paid on "B" bonds is a reduction of a liability. The interest paid on "B" bonds is a governmental fund debt service interest expenditure.

132-58100 – Debt Service – Principal on long-term debt This entry includes payments on general obligation bonds, notes, special state trust fund loans, and installment contracts accounted for through the governmental fund types.

Debt Service – Interest and Fiscal Charges

132-58211 – Law enforcement This entry includes interest paid on general obligation bonds, notes, state trust fund loans, installment contracts, and short-term loans issued for law enforcement purposes. The interest on loans obtained for several purposes, including law enforcement, must be prorated. It also includes related fees and expenses charged by fiscal agents to retire bonds, notes, and coupons, and to either cremate the canceled bonds, notes, and coupons, or to return them to the municipality. This is an eligible expenditure for highway- related costs.

132-58212 – Fire protection This entry includes interest paid on general obligation bonds, notes, state trust fund loans, installment contracts, and short-term loans issued for fire purposes. The interest on loans obtained for several purposes, including fire, must be prorated. It also includes related fees and expenses charged by fiscal agents to retire bonds, notes, and coupons, and to either cremate the canceled bonds, notes, and coupons, or to return them to the municipality.

132-58213 – Ambulance/EMS This entry includes interest paid on general obligation bonds, notes, state trust fund loans, installment contracts, and short-term loans issued for ambulance purposes. The interest on loans obtained for several purposes, including ambulance, must be prorated. It also includes related fees and expenses charged by fiscal agents to retire bonds, notes, and coupons, and to either cremate the canceled bonds, notes, and coupons, or to return them to the municipality.

2025 Form C and Form CT Financial Report Instructions

132-58221 – Highway and street This entry includes interest paid on general obligation bonds, notes, state trust fund loans, installment contracts, and short-term loans issued for highway and street purposes. The interest on loans obtained for several purposes, including highway, must be prorated. It also includes related fees and expenses charged by fiscal agents to retire bonds, notes, and coupons, and to either cremate the canceled bonds, notes, and coupons, or return them to the municipality. This is an eligible expenditure for highway-related costs.

132-58222 – Storm sewer This entry includes interest paid on general obligation bonds, notes, state trust fund loans, installment contracts, and short-term loans issued for storm sewer purposes. The interest on loans obtained for several purposes, including storm sewers, must be prorated. It also includes related fees and expenses charged by fiscal agents to retire bonds, notes, and coupons, and to either cremate them or return them to the municipality. This is an eligible expenditure for highway-related costs.

132-58227 – Refuse and garbage collection This entry includes interest paid on general obligation bonds, notes, state trust fund loans, installment contracts, and short-term loans issued for refuse and garbage collection purposes. The interest on loans obtained for several purposes, including refuse and garbage collection, must be prorated. It also includes related fees and expenses charged by fiscal agents to retire bonds, notes, and coupons, and to either cremate the canceled bonds, notes, and coupons, or to return them to the municipality.

132-58230 – Solid waste disposal This entry includes interest paid on general obligation bonds, notes, state trust fund loans, installment contracts, and short-term loans issued for solid waste disposal purposes. The interest on loans obtained for several purposes, including solid waste disposal, must be prorated. It also includes related fees and expenses charged by fiscal agents to retire bonds, notes, and coupons, and to either cremate the canceled bonds, notes, and coupons, or to return them to the municipality.

132-58290 – Other interest and fiscal charges This entry includes interest and fiscal agent charges not included in the lines above.

133-58000 – Total Debt Service This is the sum of Lines 132-58100 through 132-58290.

10. Other Financing Uses

134-59200 – Transfers to other funds This entry includes amounts transferred out of the governmental fund types and expendable trust funds. The two major categories of interfund transfers are:

1. **Residual equity transfers** – nonrecurring or non-routine transfers of equity between funds (e.g., contribution to enterprise fund or internal service fund capital by the general fund, and transfers of residual balances of discontinued funds to the general fund or a debt service fund). Residual equity transfers are generally not included.
2. **Operating transfers** – all other interfund transfers such as legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended, transfers of tax revenues from a special revenue fund to a debt service fund, transfers from the general fund to a special revenue or capital projects fund, and operating subsidy transfers from the general or a special revenue fund to an enterprise fund, and transfers from an enterprise fund other than payments in lieu of taxes to finance general fund expenditures. Operating transfers are generally included.

134-59500 – Payment to refunding bond escrow agent This entry is the payment to an escrow agent to defease the old debt. This line should be used with Line 115-49500 for advance refunding debt. Report payments made to the escrow agent from a general fund appropriation or from current resources as debt service expenditures because these payments are not substitutions of one debt for another.

2025 Form C and Form CT Financial Report Instructions

134-59800 – Funds applied to reduce levies of other jurisdictions This entry includes the amount of local revenues used to reduce taxes from the amount certified, charged, or apportioned by other governments to the amount levied. Entries can only be made on this line when the local property tax reported on Line 100-41110 is zero, meaning surplus funds must be used first to reduce the local levy, then applied to tax levies certified by other taxing jurisdictions.

Note: This Line auto-fill from Line 068-41180 if cash basis was selected.

134-59900 – Other financing uses (list items and amounts) This entry includes expenditures not identified in any of the functions of government noted above. Entries on this line must be identified. List each item and amount.

135-59000 – Total Other Financing Uses This is the sum of Lines 134-59200 through 134-59900.

136-50000 – Total Expenditures and Other Financing Uses This is the sum of Lines 119-51000, 121-52000, 123-53000, 125-54000, 127-55000, 129-56000, 131-57000, 133-58000, and 135-59000.

IX. Financial Report Reconciliation Cash Basis of Accounting

This is a summary of financial transactions and their effects on cash balances. It represents a check to ensure all revenues and expenditures are reflected in the financial report. Only municipalities on the cash basis of accounting should complete this.

140-11000 – Cash and securities (investments) at beginning of year This entry includes cash-on-hand, governmental fund type checking accounts, and all investments held by the municipality on January 1. The types of investments include certificates of deposit (CD), passbook saving accounts, local government pooled investment fund, U.S. treasury obligations, and NOW and Super NOW accounts. This entry should equal Line 150-11000 on the prior year financial report form.

Note: This line auto-fills from prior year Line 150-11000.

140-21200 – Temporary (one year or less) loans incurred during year This entry includes monies received by borrowing for a period of one year or less.

140-40000 – Revenues and other financial sources: governmental fund types (117-40000) This line auto-fills from the total governmental fund type revenues from Line 117-40000.

140-49000 – Other revenue/rounding adjustments (list items and amounts) This entry includes monies received that do not fit any of the revenue classifications. List items and amounts. Also enter rounding variations in the revenues on this line.

141-26100 – Advance tax collections held at end of year This entry includes the tax collections held as bank deposits at the end of December that apply to the next tax roll. Make sure you accurately recorded the deposited funds on line 150-11000. Do not include dog license fees or tax overpayments.

142-21500 – Payroll deductions payable at end of year This entry should equal the payroll deductions (state tax, federal tax, health insurance, social security, etc.) still due to others on December 31. If you pay the salary withholdings of October, November, and December on or before December 31, do not use this line. If you distribute net salaries in your financial records and distribute payroll withholdings when they are paid, use this line.

143-90000 – Grand Total (must equal code 153-90000 below) This is the sum of Lines 140-11000 through 142-21500.

150-11000 – Cash and securities (investments) at end of year This entry includes cash-on-hand, checking account book balances, and all investments held by the governmental fund types of the municipality on December 31.

2025 Form C and Form CT Financial Report Instructions

150-21200 – Temporary (one year or less) loans paid during year This entry includes the principle paid on loans issued for a period of one year or less. Include the interest paid on temporary loans on Lines 132-58211 through 132-58290.

150-50000 – Expenditures and other financing uses: governmental fund types (line 136-50000) This line auto-fills from the total governmental fund type expenditures from Line 136-50000.

150-59000 – Other expenditures/rounding adjustment (list items and amounts) This entry includes the monies expended that do not fit any of the expenditure classifications. List items and amounts. Also enter rounding variations in the expenditures on this line.

151-26100 – Advance tax collections held at beginning of year This entry includes taxes collected on the current tax roll prior to January 1. This entry reflects bank deposits and should equal Line 141-26100 on the prior year financial report form. Do not include dog license fees or tax overpayments. **Note:** This line auto-fills from prior year Line 141-26100.

152-21500 – Payroll deductions payable at beginning of year This entry should equal Line 142-21500 on the prior year financial report form.

Note: This line auto-fills from prior year Line 142-21500.

153-90000 – Grand Total (must equal code 143-90000 above) This is the sum of Lines 150-11000 through 152-21500.

X. Statement of Change in Fund Balance – Modified Accrual Basis

All Governmental Fund Types and Expendable Trust Funds

This is a summary of financial transactions and their effects on fund balances of the governmental fund types and expendable trust funds. This represents a check to ensure all revenues and expenditures are reflected. Only municipalities using an accounting basis other than cash should complete this section (e.g., modified accrual).

140-34000 – Fund balance at beginning of year This entry should be comprised of reserved and unreserved fund balances of the governmental fund types (general, special revenue, debt service, capital projects, special assessment), and the expendable trust funds as of January 1.

Note: This line auto-fills from prior year MFR, Line 151-34000.

140-40000 – Revenues and other financing sources: governmental fund types This entry is the amount from Line 117-40000.

140-85000 – Adjustments to fund balance This entry is provided to account for adjustments to the fund balances and can be positive or negative. Some of the common causes of adjustments on this line are audit adjustments to the beginning fund balance, and residual equity transfers.

143-90000 – Grand Total This is the sum of Lines 140-34000 through 140-85000.

150-50000 – Expenditures and other financing uses: governmental fund types This entry is the amount from Line 136-50000.

151-34000 – Fund balance at end of year This entry should be comprised of reserved and unreserved fund balances of the governmental fund types (general, special revenue, debt service, capital projects, special assessments), and the expendable trust funds as of December 31.

153-90000 – Grand Total This is the sum of Lines 150-50000 and 151-34000.

XI. Revenues/Expenses All Proprietary Fund Types and Similar Trust Funds

A. Operating revenues

Operating revenues are proprietary (enterprise) fund revenues directly related to the fund's primary service activities. They consist primarily of user charges for services.

1. Public Charges for Services

This category includes operating revenues from individuals, organizations, third-party providers, and businesses for services rendered by the proprietary fund types (enterprises and internal service funds) and similar trust funds. Do not include refunds or reimbursements of expense.

Enterprise

200-46220 – Fire protection fees This entry includes revenues from individuals or their insurance companies for fire services when the fire department is operated as an enterprise.

200-46230 – Ambulance/EMS fees This entry includes revenues from individuals for use of municipal ambulance services operated as an enterprise.

200-46324 – Storm water drainage This entry includes user fees received from businesses and individuals for operation of a storm water utility.

200-46330 – Parking lots, ramps and meters This entry includes revenues from public parking lots, ramps, and meters such as weekly or monthly user fees, meter revenues, and sales of special parking permits when the public parking facilities are operated as an enterprise.

200-46340 – Airport This entry includes revenues from landing fees, concession fees, parking fees and freight fees resulting from the operation of a municipal airport as an enterprise.

200-46350 – Mass transit fares This entry includes the fare revenues and charter fees of a municipal mass transit system operated as an enterprise.

200-46370 – Docks and harbors This entry includes revenues from businesses and individuals for freight, docking, and storage fees resulting from the operation of commercial docks and harbors as an enterprise.

200-46410 – Sewage service This entry includes sewer user fees from residential, commercial, and industrial properties; forfeited discounts; and other revenues when the municipality operates the sewer activity as an enterprise fund.

For municipalities that file reports with the Public Service Commission, the amount to report on Line 200- 46410 can be calculated from that report as follows:

Page S-1 – Total operating revenues deduct:

- Page S-2, Line 4 – Flat rate revenues from public authorities
- Page S-2, Line 8 – Measured service revenues from public authorities
- Page S-2, Line 12 – Interdepartmental services
- The balance equals sewage service revenues – enter on Line 200-46410

If the sewer operation does not have to be reported to the Public Service Commission, calculate the amount on Line 200-46410 by subtracting all public authorities revenues (federal, state, other local governments, other municipal departments) from total operating revenues—report the difference on Line 200-46410.

200-46420 – Refuse and garbage collection This entry includes revenues from user fees collected from individuals, organizations, and businesses for collection of refuse and garbage, when the activity is operated as an enterprise.

2025 Form C and Form CT Financial Report Instructions

200-46431 – Solid waste disposal This entry includes revenues from individuals for disposing of waste materials, when the solid waste disposal site is operated as an enterprise. These revenues include a sticker fee, key purchase fee, or weight charge.

200-46435 – Recycling This entry includes revenues from individuals or businesses for collection, processing, or transportation of recyclable materials, or the prorated recycling portion of all-inclusive solid waste disposal fees, when the activity is operated as an enterprise. It also includes sales of stickers, tags, bags, or containers for recycling, or any other fee charged to the public on the basis of use. Do not include sale of recyclable materials on this line.

200-46450 – Water service This entry includes water user fees from residential, commercial, and industrial properties; forfeited discounts; and other revenues which represent public charges. This entry is from page W-1 and W-2 of the Public Service Commission report and calculated as follows:

"Total Operating Revenues" less "Public Fire Protection" (A/C 463); less "Other Sales to Public Authority" (A/C 464); less "Interdepartmental Sales" (A/C 467) – equals water revenues to enter on Line 200-46450.

200-46461 – Electric service This entry includes electric user fees from residential, commercial, and industrial properties; forfeited discounts; and other revenues that represent public charges.

This entry is from Page E-1 of the Public Service Commission report and calculated as follows:

Total operating revenues

Deduct:

- Public street and highway lighting (A/C 444)
- Interdepartmental sales (A/C 448) interdepartmental rent (A/C 455)
- The balance equals electric service revenues – enter on Line 200-46460

200-46465 – Gas service This entry includes gas utility revenues from residential, commercial, and industrial properties; forfeited discounts; and other revenues that represent public charges.

Enter the intergovernmental charges for services on the lines under the federal, state, local, and departmental lines below.

200-46510 – Public health services This entry includes revenues from individuals and third parties for health services such as health clinics, operated as an enterprise.

200-46521 – Nursing home This entry includes revenues for patient care provided by nursing homes, residential care facilities, and infirmaries for the care, treatment, and maintenance of the aged and infirmed, when the nursing home is operated as an enterprise.

200-46522 – General hospital This entry includes the patient revenues of a general hospital, including monies received from insurance companies or social programs, when the hospital is operated as an enterprise.

200-46540 – Cemetery This entry includes revenues from lot sales, grave openings, and lot maintenance, when the cemetery is operated as an enterprise by the municipality.

200-46732 – Zoo This entry includes daily admissions, parking fees, concession sales, and other fees, when the zoo is operated as an enterprise in the proprietary fund types.

200-46733 – Daily admission and user fees – golf course This entry includes revenues such as green fees, cart rentals, and concession earnings, when the golf course is operated as an enterprise.

200-46734 – Daily admission and user fees – swimming areas This entry includes pool use fees, locker rentals, and concession earnings, when the swimming areas are operated as an enterprise.

200-46735 – Ice arena This entry includes user rentals, locker fees, admissions, and concession earnings.

200-46736 – Cable television This entry includes fees charged to the public for use of a municipal cable television service operated as an enterprise.

Note: Include franchise fees on Line 105-44100 in the governmental fund types.

2025 Form C and Form CT Financial Report Instructions

200-46742 – Auditorium, convention, civic center This entry includes user rentals, admission fees, and concession earnings.

200-46830 – Public housing This entry includes rents and other revenues from residents of public housing projects operated as an enterprise.

200-46840 – Urban development This entry includes public charges from urban or community development projects such as tax incremental and business districts, operated as an enterprise.

200-46850 – Economic development This entry includes revenues associated with services provided to industrial parks and other economic development activities.

200-46900 – Other public charges for services (enterprise) (list items and amounts) This entry is for revenues from public charges of any other activity that might be operated and accounted for through an enterprise fund by the municipality.

202-46199 – Other internal service – public charges (list items and amounts) This entry is for revenues from public charges of any activity that might be organized and accounted for through an internal service fund by the municipality.

2. Intergovernmental Charges for Services

This category includes revenues from other local governments with taxing powers such as schools, technical colleges, counties, cities, villages, towns, lake rehabilitation districts, sanitary districts; and state and federal governments for services provided. Services provided are fire protection, police protection, water service, sewer service, solid waste disposal, etc.

Federal

202-47122 – Enterprise – Fire services This entry includes revenues from fire services furnished to agencies of the federal government by a municipally-operated fire enterprise.

202-47141 – Enterprise – Sewage service This entry includes revenues from sewage service furnished to agencies of the federal government by a municipally-operated utility. This generally consists of the federal portion of revenues from public authorities.

202-47181 – Enterprise – Public housing This entry includes revenues for services provided to a federal agency by the public housing enterprise fund.

202-47191 – Enterprise – Other services to federal government by enterprises This entry includes revenues from charges to federal agencies for services provided by enterprises not included in the lines listed above.

203-47193 – Internal service This entry includes revenues from charges to the federal government for services provided by internal service funds such as data-processing or central stores, etc.

State

203-47222 – Enterprise – Fire services This entry includes revenues from fire services provided to the state by a municipally-operated fire enterprise.

203-47241 – Enterprise – Sewage service This entry includes revenues from sewage service furnished to the state by a municipally-operated utility. This generally consists of the state portion of revenues from public authorities.

203-47281 – Enterprise – Public housing This entry includes revenues for public housing services provided to the state, when the public housing project is operated as an enterprise fund.

203-47291 – Enterprise – Other services to state government by enterprises This entry contains revenues from charges to the state government for services not included in the lines above.

204-47293 – Internal Service This entry includes revenues from charges to the state government for services provided by internal service funds such as data-processing, central stores, etc.

2025 Form C and Form CT Financial Report Instructions

Other Local Governments

204-47323 – Enterprise – Fire services This entry includes revenues from fire services provided to other local governments by a municipally-operated fire enterprise.

204-47324 – Enterprise – Ambulance/EMS services This entry includes revenues for ambulance services provided to other local governments by the ambulance enterprise fund.

204-47341 – Enterprise – Sewage service This entry includes revenues from sewage service furnished to other local government units by a municipally operated utility.

204-47342 – Enterprise – Refuse and garbage collection This entry includes revenues from refuse and garbage collection furnished to other local governmental units.

Note: Enter user fees from businesses or individuals in the Public Charges for Services section.

204-47343 – Enterprise – Solid waste disposal This entry includes revenues for the user fees or contract payments from local governments for use of the municipally-owned solid waste disposal site.

Note: Enter user fees from businesses or individuals in the Public Charges for Services session.

204-47345 – Enterprise – Recycling This entry includes revenues from user fees or contract payments from local governments, or the prorated recycling portion of all-inclusive solid waste disposal fees, for the use of municipally owned recycling facilities or equipment being operated as an enterprise.

Note: Enter user fees from business or individuals in the Public Charges for Services section.

204-47350 – Enterprise – Health This entry includes revenues from charges to other local governments for providing health services such as immunization programs, when the health services are accounted for in an enterprise fund.

204-47381 – Enterprise – Public housing This entry includes revenues for public housing services provided to other local governments.

204-47391 – Enterprise – Other services to other local governments by enterprises This entry includes revenues from charges to other local governments for services provided by enterprises not included in the lines above.

205-47393 – Internal service This entry includes revenues from charges to other local government units for services provided by internal service funds such as data processing, central stores, etc.

3. Interdepartmental Charges for Services

This category includes charges for services to local (municipal) departments by municipal service departments. These are considered "quasi-external" transactions.

205-47491 – Enterprise This entry includes revenues from charges for services provided to other municipal departments or other funds by enterprise funds, including certain revenues of municipally-operated utilities such as:

Sewer – municipal portion of revenues from public authorities interdepartmental services

Water – public fire protection interdepartmental sales

Electric – public street and highway lighting interdepartmental sales

Note: Hydrant rental revenue (public fire protection) (Line 463 in PSC Report) is an interdepartmental charge for service. Report the amount from the PSC Report on Line 205-47491.

206-47493 – Internal service This entry includes revenues from charges for services to other municipal departments or other funds by internal service funds such as data processing, central stores, central motor pool, reproduction, etc.

2025 Form C and Form CT Financial Report Instructions

4. Miscellaneous Revenues

This category includes other operating revenues of enterprise, internal service, and fiduciary/pension trust funds not included in the lines above.

206-48691 – Enterprise This entry includes all miscellaneous operating revenues of the enterprise funds not included in the enterprise lines above.

207-48692 – Internal service This entry includes all miscellaneous revenues of the internal service funds not included in the internal service lines above.

207-48910 – Fiduciary/pension trust This entry includes all revenues of non-expendable trust funds such as contributions, donations, grants, and interest on investments. It also includes contributions and other earnings accruing to pension trust funds.

208-40000 – Total Operating Revenues This is the sum of Lines 200-46220 through 207-48910.

B. Operating expenses

Enterprise Operating Expenses

This category includes operating expenses of those municipal activities that are accounted for as enterprise funds. The operating expenses reported should reflect the operating expenses reported in the municipality's financial statements (including depreciation).

209-52200 – Fire protection This entry includes all operating expenses of a municipally-operated fire enterprise.

209-52300 – Ambulance/EMS This entry includes all operating expenses of a municipally-operated ambulance enterprise.

209-53450 – Parking This entry includes all operating expenses of public parking lots and ramps, when the municipality operates these facilities as an enterprise.

209-53510 – Airport This entry includes all operating expenses of an airport enterprise.

209-53520 – Mass transit This entry includes all operating expenses of a municipally-operated mass transit enterprise.

209-53540 – Docks and harbors This entry includes all operating expenses of commercial docks, harbors, and terminal warehouses, when these activities are operated as an enterprise.

209-53610 – Sewage service This entry includes all operating expenses of municipally-owned sewage treatment facilities. For municipalities that file annual reports with the Public Service Commission, the amount to report on Line 209-53610 is from Line 49, page S-1 of that report.

209-53620 – Refuse and garbage collection This entry includes all operating expenses of a municipally-owned refuse and garbage collection enterprise.

209-53631 – Solid waste disposal This entry includes all operating expenses of a solid waste disposal enterprise.

209-53635 – Recycling This entry includes all operating expenses of a recycling enterprise, or the properly prorated recycling portion of the operating expenses of a combined solid waste disposal/recycling enterprise.

209-53650 – Storm water drainage This entry includes all operating expenses of a storm water drainage utility.

209-53700 – Water service This entry includes all operating expenses of a municipally-owned water utility. The amount to report on this line is from page W-1 of the Public Service Commission report.

Note: Include the water utility tax equivalent expense as an operating expense using the same amount recorded in the water utility ledger and reported in the Public Service Commission (PSC) Report.

2025 Form C and Form CT Financial Report Instructions

Tax equivalent forgiven – if the tax equivalent is forgiven by the municipality, it is generally included in the operating expenses of the water utility and “written off” by making an offsetting entry to "Miscellaneous Credits to Surplus" (Line 434) on the utility ledger.

In this case, include the amount of the tax equivalent expense in the utility operating expenses reported on Line 209-53700, and enter the offset on Line 230-85000 "Adjustments to Retained Earnings/Fund Balance" in the Statement of Change in Retained Earnings/Fund Balances. No revenue is recognized in the general fund.

Tax equivalent recorded in different amounts – in municipalities where the general fund operations of the municipality are recorded on a cash basis and water utility activities are recorded on the accrual basis (double-entry), it is possible that the tax equivalent revenue on the general fund records does not agree with the tax equivalent expense on the water utility records and PSC Report.

In this case, report the tax equivalent revenue on Line 100-41310 in the governmental fund section of the report using the amount recorded in the general fund, and include it in the proprietary fund section as the same amount reported in the PSC Report.

209-53800 – Electric service This entry includes all operating expenses of a municipally-owned electric utility. The amount for this entry is from page E-1 of the PSC Report.

209-53810 – Gas service This entry includes all operating expenses of a municipally-owned gas utility, when accounted for as an enterprise.

209-54100 – Public health services This entry includes all operating expenses of public health services, when operated and accounted for as enterprise funds such as a health clinic.

209-54210 – Nursing home This entry includes all operating expenses of a municipally-owned nursing home or residential care facility, operated as an enterprise.

209-54220 – General hospital This entry includes all operating expenses of a municipally-owned general hospital enterprise.

209-54910 – Cemetery This entry includes all operating expenses of a cemetery, when the activity is operated as an enterprise by the municipality.

209-55130 – Auditorium, convention or civic center (theater) This entry includes the expenses of municipal-operated auditoriums, convention centers, civic centers, and exposition centers that are accounted for as an enterprise.

209-55200 – Parks This entry includes operating expenses for parks, when the activities are accounted for in the proprietary fund types.

209-55370 – Cable television This entry includes all operating expenses of a municipally-owned cable television enterprise.

209-55410 – Zoo This entry includes operating expenses of municipally operated zoological parks, when these activities are accounted for in the proprietary fund types.

209-55420 – Swimming areas This entry includes the operating expenses of municipally-owned swimming pools and areas, when these activities are operated as an enterprise.

209-55430 – Golf courses This entry includes the operating expenses of municipally-owned golf courses operated as an enterprise.

209-55450 – Ice arena This entry includes all expenses of operating municipally-owned ice arenas operating as an enterprise.

209-56500 – Public housing This entry includes all operating expenses of a municipally-owned public housing enterprise.

2025 Form C and Form CT Financial Report Instructions

209-56600 – Urban development This entry includes all operating expenses of urban or community development projects such as tax incremental and business districts, operated as an enterprise.

209-56700 – Economic development This entry includes expenses for fostering economic growth and development within the municipality, such as activities as economic and industrial surveys, advertising the advantages of the municipality, financial assistance to new businesses, activities of an industrial development agency, and acquisition of industrial sites, operating as an enterprise.

209-56910 – Other enterprises (list items and amounts) This entry includes all operating expenses of municipally-operated enterprises not included in the lines above.

211-51490 – Fiduciary/pension trust This entry includes all operating expenses of non-expendable trust funds such as endowments and pension benefits paid from pension trust funds.

211-59980 – Internal service (operating expense) This entry includes operating expenses of those activities accounted for and reported as internal service funds. The operating expenses reported should reflect the operating expenses as reported in the municipality's financial statements.

212-50000 – Total Operating Expenses This is sum of Lines 209-52300 through 211-59980.

C. Non-operating revenues

This category includes non-operating revenues of municipal activities accounted for and reported as proprietary (enterprise) funds. Non-operating revenues are defined as incidental to, or by-products of, a proprietary fund's primary service activities. They generally bear no direct relationship to the level of service activity or the price at which services are sold. Examples of non-operating revenues include operating grants, entitlements, interest income, and rental of non-operating properties.

1. Taxes

This category of revenues includes monies raised by ad valorem tax and other taxes, and payments in lieu of taxes.

213-41110 – Proprietary fund types – general property taxes This entry includes taxes levied on real and personal property for municipal purposes. The amount to include is the portion credited to the proprietary fund types and recognized as revenue in the current year. Report general property taxes credited to the governmental fund types on Line 100-41110.

213-41120 – Tax increments This entry is the tax levy amount on the increase in property value within a tax increment district when recognized as revenue in the audited financial statements and accounted for in the proprietary fund types.

213-41210 – Public accommodation taxes This entry is for taxes collected from motel and hotels, accounted for in the proprietary fund types.

213-41222 – Proprietary fund types – retailers discount (retained) This entry includes the portion of state sales tax collections retained by the municipality as payment for collection.

213-41900 – Proprietary fund types – other taxes This entry is for other tax revenues not included in the lines above.

2. Intergovernmental Revenues

This category includes revenues derived from other governments because of state or federal aid formulas; applied-for grants; and state, federal, or other local government aids.

2025 Form C and Form CT Financial Report Instructions

Enterprise

213-43240 – Federal – Health This entry includes the direct grants and aids from the federal government for general and mental health activities, operated as an enterprise.

213-43250 – Federal – Human services This entry includes the direct grants and aids from the federal government for human services programs, operated as an enterprise.

213-43271 – Federal – Public housing This entry includes the direct grants and aids from the federal government for the public housing activity, operated as an enterprise.

213-43300 – Federal – Other federal payments This entry includes all other direct federal grants and aids to enterprises.

213-43545 – State – Recycling grants This entry includes the grants received from the Department of Natural Resources for establishing or enhancing recycling programs under sec. 287.23, Wis. Stats.

213-43550 – State – Health This entry includes the state grants and aids for general and mental health activities, operated as an enterprise.

213-43560 – State – Human services This entry includes the state grants and aids for human service programs, operated as an enterprise.

213-43581 – State – Public housing This entry includes the state grants and aids for public housing activities, operated as an enterprise.

213-43690 – Other state payments This entry includes all other state grants and aids for activities, operated as enterprises.

213-43790 – Other local government grants This entry is for local government aids, including library, parks, and solid waste management aids.

215-43518 – Internal service This entry includes all grants and aids received from federal, state, or other local government sources for all internal service funds which the municipality may have such as data processing, central equipment/stores, or reproduction department.

3. Miscellaneous Revenue

This category includes other non-operating revenues of enterprise, internal service, and fiduciary/pension trust funds not included in the lines above, including interest on investments and special deposits, other regulatory permits and fees, and all other miscellaneous non-operating revenues.

215-48110 – Proprietary fund types – interest income This entry includes the interest revenues earned on invested funds such as demand deposits, savings accounts, certificates of deposit, treasury bills, golden passbooks, state investment pool, daily interest accounts, and special security deposits.

215-482000 – Rent This entry includes the rent classified as non-operating revenue of facilities, accounted for in the proprietary fund types.

Enterprise

216-44900 – Other regulatory permits and fees This entry includes revenues from the issuance of other regulatory permits and fees, when the permits and fees are not considered to be part of the enterprise fund's primary service activity.

216-48306 – Sale of recycling equipment and property This entry includes revenues from the sale of equipment or facilities used in recycling operations, including vehicles, machinery, buildings and land. Prorate revenues from the sale of multiuse facilities or equipment between recycling, solid waste disposal, and other sales.

2025 Form C and Form CT Financial Report Instructions

216-48307 – Sale of recycling materials This entry includes revenues from the sale of recyclable materials such as metal or plastic containers, paper, or cardboard. This is a deductible revenue for recycling grant purposes.

216-48900 – Other miscellaneous revenues This entry includes all miscellaneous non-operating revenues of the enterprise funds not included in the enterprise lines above.

217-48693 – Internal service – miscellaneous revenue This entry includes all miscellaneous non-operating revenues of all internal service funds of the municipality not included in the lines above.

218-40000 – Total Non-operating Revenues This is the sum of Lines 213-41110 through 217-48693.

D. Non-operating expenses

This category includes non-operating expenses of those municipal activities accounted for and reported as proprietary fund types. Non-operating expenses are defined as those not directly related to the fund's primary service activities.

Enterprise

219-58200 – Debt service – interest and fiscal charges This entry includes the interest paid on general obligation bonds, long-term and short-term notes, land contracts, installment purchases, mortgage revenue bonds, mortgage notes, etc. This line also includes related fees and expenses charged by fiscal agents to retire bonds, notes, and coupons; and to either cremate the canceled bonds, notes, and coupons or return them to the municipality.

Note: Since principal maturities paid on enterprise fund debt are a reduction of a liability on the enterprise balance sheet, do not include them in the revenues and expenses.

219-59910 – Other enterprise non-operating expenses This entry includes all non-operating expenses of the enterprise funds, other than interest on debt.

Internal Service

221-58200 – Debt service – interest and fiscal charges This entry includes the interest paid on general obligation bonds, long-term and short-term notes, land contracts, installment purchases, etc.

Note: Since principal maturities paid on internal service fund debt are a reduction of a liability on the internal service fund balance sheet, do not include them in the revenues and expenses.

221-59940 – Other non-operating expenses This entry includes all non-operating expenses of all internal service funds, other than interest on debt.

222-50000 – Total Non-operating Expenses This is the sum of Lines 219-58200 through 221-59940.

223-61000 – Income (Loss) Before Operating Transfers This is the sum of Lines 208-40000 Operating Revenues and 218-40000 Non-operating Revenues, less Lines 212-50000 Operating Expenses and 222-50000 Non-operating Expenses.

XII. Other Financing Sources (Uses)

224-49200 – Transfers from other funds This entry includes interfund transfers from other funds. See definition of interfund transfers below.

224-49300 – Capital contributions Municipalities preparing year-end financial statements according to GASB Statement 34 may need to report capital contributions on this line. This enables the results of operations of proprietary funds on the municipality's financial statements to agree with the results on the financial report form.

2025 Form C and Form CT Financial Report Instructions

224-59200 – Transfers to other funds This entry includes amounts transferred out of the proprietary fund types and similar trust funds. See definition of interfund transfers below. The two major categories of interfund transfers are:

1. **Residual equity transfers** – nonrecurring or non-routine transfers of equity between funds. For example, contribution to the Enterprise Fund or Internal Service Fund capital by the General Fund, or transfers of residual balances of discontinued funds to the General Fund or a Debt Service Fund. Residual Equity Transfers generally are not included.
2. **Operating transfers** – all other interfund transfers. For example, legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended, transfers of tax revenues from the General Fund to an Enterprise Fund, operating subsidy transfers from the General or a Special Revenue Fund to an Enterprise Fund, and transfers from an Enterprise Fund other than payments in lieu of taxes to finance General Fund expenditures. Operating Transfers generally are included.

225-62000 – Net Income (Loss) This is the sum of Lines 223-61000, 224-49200, 224-49300, and 224-59200.

XIII. Specified Receipt, Disbursement and Other Data All Funds

Complete this section to provide certain financial information that is not readily available from the various revenues and expenditures/expenses.

Receipts and Other Data

300-71110 – General property tax levied for local purposes This is the property tax levied for municipal purposes.

Note: This line auto-fills from the Statement of Taxes, Sec. C, Lines 1, 4, 5, 6, 7.

300-72100 – Hydrant rental (public fire protection) included in water service charges This entry is only used when the hydrant rental (Public Fire Protection) is billed to the water users as a portion of the water service charges. Do enter an amount on this line if the hydrant rental was levied for in the property tax roll.

Proprietary Fund Types

300-73310 – Intergovernmental revenues (capital grants) This entry includes the permanent capital grants contributed to all proprietary funds by other governmental units during the calendar year.

300-74000 – Special assessment collections of proprietary fund types This entry includes collections of special assessments held by proprietary fund types during the year, and those entered in the tax roll. Do not include special assessments previously reported on Line 102-42000 or interest and penalty charges collected during the year.

300-78340 – Sale of property by proprietary fund types This entry includes the proceeds from sale of fixed assets, capital assets held for resale, salvage and waste, and materials and supplies sold by proprietary fund types.

250-29000 – Long-term debt This entry includes general obligation bonds, purchase contracts payable, installment notes payable, revenue bonds payable, etc. Include the net of current maturities amount.

Disbursements and Other Data

304-62010 – Profit or (loss) of internal service funds related to services provided to eligible cost items for highway aid purposes (excluding law enforcement) This entry includes the profit or loss of internal service funds related to services provided to eligible highway cost items for highway aid purposes (non-law enforcement). Determine this amount by analyzing the accounts charged with internal service fund expenses. Apply the proportion of eligible (non-law enforcement) highway-related expenses to non-eligible expenses to the net profit or loss. This is eligible for highway related cost reporting purposes.

2025 Form C and Form CT Financial Report Instructions

304-62020 – Profit (loss) of internal service funds related to services provided to eligible cost items for highway aid purposes (law enforcement only) This entry includes the profit or loss of internal service funds related to services provided to eligible law enforcement cost items for highway aid purposes (law enforcement only). Determine this amount should by analyzing the accounts charged with internal service fund expenses. Apply the proportion of eligible (law enforcement) highway related expenses to non-eligible expenses to the net profit or loss. This is eligible for highway-related cost reporting purposes.

XIV. Indebtedness

This is a summary of the indebtedness transactions for the year. The amounts reported as principal outstanding January 1 should equal the principal outstanding December 31 reported in the prior year financial report form. If you would like to report an adjustment to the principal outstanding at the end of the previous year, include an explanation.

Note: Principal outstanding balances from the prior year auto-fill for each line if applicable.

Purpose of loan column – report your debt on the appropriate line (ex: police, highway, transit system). Corporate purpose loans are identified by the various purposes provided.

Long-term general obligation debt – are loans that mature more than one year after date of issue. General obligation debt is all debt secured by an irrevocable tax levy and is subject to the statutory 5 percent of equalized valuation limitation.

Short-term debt – are loans issued for one year or less. These short-term loans must also be listed by the purposes provided.

Revenue bonds and notes – are not general obligations of the municipality. They are mortgages against assets of the enterprises.

Other debt and long-term general obligations – include debts not supported by an irrevocable tax levy and do not fit any debt category above such as accrued employee benefits and other unfunded pension liabilities.

